

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

ORG ID : 1508

RSU 09

2025 - 2026

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 2023)	235.0	+	800.0	+	506.0	=	1,541.0	+	699.0	=	2,240.0
2) Attending Pupils (October 2024)	230.0	+	814.0	+	507.0	=	1,551.0	+	716.0	=	2,267.0
3) Attending Pupils Average	232.5	+	807.0	+	506.5	=	1,546.0	+	707.5	=	2,253.5
							68.6 %		31.4 %		100 %

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	15.50	(15: 1)	+	47.47	(17:1)	+	29.79	(17:1)	+	44.22	(16:1)	=	136.98	÷	154.0	=	0.89	x	8,823,338	=	7,848,359	=	5,384,319	2,464,040
2) Guidance	0.66	(350: 1)	+	2.31	(350:1)	+	1.45	(350:1)	+	2.83	(250:1)	=	7.25	÷	10.4	=	0.70	x	719,889	=	501,647	=	344,152	157,495
3) Librarians	0.29	(800: 1)	+	1.01	(800:1)	+	0.63	(800:1)	+	0.88	(800:1)	=	2.82	÷	2.0	=	1.41	x	106,223	=	149,610	=	102,639	46,971
4) Health	0.29	(800: 1)	+	1.01	(800:1)	+	0.63	(800:1)	+	0.88	(800:1)	=	2.82	÷	5.0	=	0.56	x	326,109	=	183,723	=	126,042	57,681
5) Education Techs	2.04	(114: 1)	+	7.08	(114:1)	+	1.62	(312:1)	+	2.24	(316:1)	=	12.98	÷	18.7	=	0.69	x	536,155	=	372,177	=	255,330	116,847
6) Library Techs	0.47	(500: 1)	+	1.61	(500:1)	+	1.01	(500:1)	+	1.42	(500:1)	=	4.51	÷	5.0	=	0.90	x	150,675	=	135,818	=	93,177	42,641
7) Clerical	1.16	(200: 1)	+	4.04	(200:1)	+	2.53	(200:1)	+	3.54	(200:1)	=	11.27	÷	14.2	=	0.79	x	575,568	=	456,707	=	313,321	143,386
8) School Admin.	0.76	(305: 1)	+	2.65	(305:1)	+	1.66	(305:1)	+	2.25	(315:1)	=	7.31	÷	9.0	=	0.81	x	895,419	=	727,770	=	499,282	228,488

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	5,957,152		2,726,187	=	1,548,860	708,809
2) Education & Library Technicians	40.00%	X	348,507		159,488	=	139,403	63,795
3) Clerical	40.00%	X	313,321		143,386	=	125,328	57,354
4) School Administrators	21.00%	X	499,282		228,488	=	104,849	47,982

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	1,546.0		707.5	=	80,392	36,790
2) Supplies and Equipment	433	599	X	1,546.0		707.5	=	669,418	423,793
3) Professional Development	74	74	X	1,546.0		707.5	=	114,404	52,355
4) Instructional Leadership Support	36	36	X	1,546.0		707.5	=	55,656	25,470
5) Co- and Extra-Curricular Student	48	144	X	1,546.0		707.5	=	74,208	101,880
6) System Administration/Support	135	135	X	1,546.0		707.5	=	208,710	95,513
7) Operations & Maintenance	1267	1504	X	1,546.0		707.5	=	1,958,782	1,064,080

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.96						-287,946	-131,774
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Section 1: Totals

Divided by Attending Pupils:		÷	1,546.0	707.5
Calculated EPS Rates Per Pupil:		=	7,704	8,203

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Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)

		PreK	K-8	9-12	Total
1)	October 2023	104.0 +	1,450.0 +	682.0 =	2,236.0
2)	October 2024 (may include PreK estimates)	104.0 +	1,429.0 +	698.0 =	2,231.0
3)	Subsidizable Pupils Average	104.0 +	1,439.5 +	690.0 =	2,233.5

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK Pupils (Most Recent Oct Only)	104.0	X	7,704 =	801,216.00
2)	K-8 Pupils	1,439.5	X	7,704 =	11,089,908.00
3)	9-12 Pupils	690.0	X	8,203 =	5,660,070.00
4)	Adult Education Courses at .1	28.2	X	8,203 =	231,324.60
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,704 =	0.00
6)	K-8 Equiv. Instruction Pupils	3.375	X	7,704 =	26,001.00
7)	9-12 Equiv. Instruction Pupils	4.750	X	8,203 =	38,964.25

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @ 0.5917	61.5	X 0.15	X	7,704 =	71,069.40
2)	K-8 Disadvantaged @ 0.5917	851.8	X 0.15	X	7,704 =	984,340.08
3)	9-12 Disadvantaged @ 0.5917	408.3	X 0.15	X	8,203 =	502,392.74
4)	PreK Multilingual Learners	0.0	X 0.500	X	7,704 =	0.00
5)	K-8 Multilingual Learners	11.0	X 0.500	X	7,704 =	42,372.00
6)	9-12 Multilingual Learners	6.0	X 0.500	X	8,203 =	24,609.00

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment (Most Recent Oct Only)	104.0		X	56.00 =	5,824.00
2)	K-8 Student Assessment	1,439.5		X	56.00 =	80,612.00
3)	9-12 Student Assessment	690.0		X	56.00 =	38,640.00
4)	PreK Technology Resources (Most Recent Oct Only)	104.0		X	123.00 =	12,792.00
5)	K-8 Technology Resources	1,439.5		X	123.00 =	177,058.50
6)	9-12 Technology Resources	690.0		X	369.00 =	254,610.00
7)	PreK Pupils (Most Recent Oct Only)	104.0	X 0.10	X	7,704 =	80,121.60
8)	K-2 Pupils	439.0	X 0.10	X	7,704 =	338,205.60
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)	61.5	X 0.05	X	7,704 =	23,689.80
10)	K-8 Disadvantaged Targeted	851.8	X 0.05	X	7,704 =	328,113.36
11)	9-12 Disadvantaged Targeted	408.3	X 0.05	X	8,203 =	167,464.25

E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment				=	129,432.03
2)	9-12 Isolated Small School Adjustment				=	0.00

Section 2: Operating Allocation Totals

= 21,108,830.21

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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	208,026.97	X	102.60%	=	213,435.67
2)	Special Education - EPS Allocation		X		=	5,953,625.64
3)	Special Education - High-Cost Out-of-District Allocation		X		=	222,639.32
4)	Transportation Operating - EPS Allocation		X		=	2,381,649.25
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	110,009.00
						Total Other Subsidizable Costs
					=	8,881,358.88

B) Teacher Retirement Amount (Normalized Cost)

891,442.12

Total Adjusted Operating Allocation (Page2)plus Total other Subsidizable Costs plus Teacher Retirement = 30,881,631.21

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 09 / SAD 09	11/01/2025	NEW PREK-3 ELEM SCHOOL (SERIES E)	709,189.05	+	72,053.04	=	781,242.09
		05/01/2026	NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	+	61,740.78	=	61,740.78
	RSU 09/ MSAD 09	11/01/2025	ADDN/RENV MT. BLUE HIGH SCHOOL	2,617,764.34	+	216,564.86	=	2,834,329.20
2)	Total Debt Service Principal & Interest Payments			3,326,953.39		350,358.68		3,677,312.07
3)	Approved Lease for 2024 - 25		RSU 09					0.00
3)	Approved Lease for 2024 - 25		RSU 09					0.00
4)	Approved Lease Purchase for 2024 - 25 for		RSU 09					0.00

Total Debt Service Allocation = 3,677,312.07

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

= 34,558,943.28

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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	2-Yr Oct Ave. 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	211.0	9.62%	2,970,812.92 +	364,789.36 =	3,335,602.28
Farmington	810.5	36.97%	11,416,939.06 +	1,401,423.63 =	12,818,362.69
Industry	90.5	4.13%	1,275,411.37 +	156,285.76 =	1,431,697.13
New Sharon	184.5	8.42%	2,600,233.35 +	318,822.95 =	2,919,056.30
New Vineyard	105.0	4.79%	1,479,230.13 +	181,659.21 =	1,660,889.34
Starks	65.5	2.99%	923,360.77 +	0.00 =	923,360.77
Temple	51.5	2.35%	725,718.33 +	88,990.96 =	814,709.29
Vienna	80.5	3.67%	1,133,355.87 +	139,002.39 =	1,272,358.26
Weld	29.5	1.35%	416,902.02 +	51,114.64 =	468,016.66
Wilton	564.0	25.71%	7,939,667.39 +	975,223.17 =	8,914,890.56
Total	2,192.50	100.00%	30,881,631.21	3,677,312.07	34,558,943.28

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
Chesterville	138,583,333	6.100	845,358.33
Farmington	630,983,333	6.100	3,848,998.33
Industry	128,600,000	6.100	784,460.00
New Sharon	129,600,000	6.100	790,560.00
New Vineyard	104,266,667	6.100	636,026.67
Starks	70,783,333	6.100	431,778.33
Temple	56,483,333	6.100	344,548.33
Vienna	93,500,000	6.100	570,350.00
Weld	154,066,667	6.100	939,806.67
Wilton	342,666,667	6.100	2,090,266.67
Total	1,849,533,333		11,282,153.33

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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 Mill Rate	State Contribution by Municipality (Prior to adjustments)
Chesterville	3,335,602.28	-	845,358.33	6.10	2,490,243.95
Farmington	12,818,362.69	-	3,848,998.33	6.10	8,969,364.36
Industry	1,431,697.13	-	784,460.00	6.10	647,237.13
New Sharon	2,919,056.30	-	790,560.00	6.10	2,128,496.30
New Vineyard	1,660,889.34	-	636,026.67	6.10	1,024,862.67
Starks	923,360.77	-	431,778.33	6.10	491,582.44
Temple	814,709.29	-	344,548.33	6.10	470,160.96
Vienna	1,272,358.26	-	570,350.00	6.10	702,008.26
Weld	468,016.66	-	468,016.66	3.04	0.00
Wilton	8,914,890.56	-	2,090,266.67	6.10	6,824,623.89
Total	34,558,943.28	-	10,810,363.32		23,748,579.96

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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	34,558,943.28	10,810,363.32	23,748,579.96
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-18,760.64	18,760.64
Totals after adjustment to Local and State Contributions	34,558,943.28	10,791,602.68	23,767,340.60
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			3,529,304.04
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			144,390.50
9) Minimum Teacher's Salary Adjustment			0.00
10) MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)			(71,337.26)
11) MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)			(292,494.48)
12) MultiLingual Learner Hardship funds			0.00
13) Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution			27,077,203.40

Local and State Percentages Prior to Adjustments :

Local Share % = 31.28 %

State Share % = 68.72 %

Local and State Percentages After Adjustments :

Local Share % = 31.23 %

State Share % = 68.77 %

FYI : 100% EPS Allocation

34,558,943.28

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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	3,335,602.28	845,358.33	7.83%	6.10
Farmington	0.00	12,818,362.69	3,848,998.33	35.67%	6.10
Industry	0.00	1,431,697.13	784,460.00	7.27%	6.10
New Sharon	0.00	2,919,056.30	790,560.00	7.33%	6.10
New Vineyard	0.00	1,660,889.34	636,026.67	5.89%	6.10
Starks	0.00	923,360.77	431,778.33	4.00%	6.10
Temple	0.00	814,709.29	344,548.33	3.19%	6.10
Vienna	0.00	1,272,358.26	570,350.00	5.29%	6.10
Weld	18,760.64	468,016.66	449,256.02	4.16%	2.92
Wilton	0.00	8,914,890.56	2,090,266.67	19.37%	6.10
Totals	18,760.64	34,558,943.28	10,791,602.68	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	(24,712.67)	(100,469.19)	1,675,769.76	294,108.67	1,969,878.43	0.00	0.00	
August	0.00	0.00	1,675,769.76	294,108.67	1,969,878.43	0.00	0.00	
September	0.00	0.00	1,675,769.76	294,108.67	1,969,878.43	0.00	0.00	
October	(28,996.55)	(168,031.35)	1,653,877.78	294,108.67	1,947,986.45	0.00	0.00	
November	0.00	0.00	1,653,877.78	294,108.67	1,947,986.45	3,615,571.29	3,615,571.29	
December	0.00	0.00	1,653,877.78	294,108.67	1,947,986.45	0.00	0.00	
January	(17,628.04)	(23,993.94)	1,646,940.78	294,108.67	0.00	0.00	0.00	
February	0.00	0.00	1,646,940.78	294,108.67	0.00	0.00	0.00	
March	0.00	0.00	1,646,940.78	294,108.67	0.00	0.00	0.00	
April	0.00	0.00	1,646,940.78	294,108.67	0.00	0.00	0.00	
May	0.00	0.00	1,646,940.78	294,108.67	0.00	61,740.78	0.00	
June	0.00	0.00	1,646,940.77	294,108.67	0.00	0.00	0.00	
TOTAL	(71,337.26)	(292,494.48)	19,870,587.29	3,529,304.04	11,753,594.64	3,677,312.07	3615571.29	27,441,035.14

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