

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

ORG ID : 984

RSU 75/MSAD 75

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)			183.0		+	906.0		+	572.0		=	1,661.0		+	739.0		=	2,400.0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
2) Attending Pupils (October 2021)			198.0		+	913.0		+	570.0		=	1,681.0		+	726.0		=	2,407.0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
3) Attending Pupils Average			190.5		+	909.5		+	571.0			1,671.0		+	732.5			2,403.5																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
												69.52 %			30.48 %			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			12.70		(15: 1)		+	56.84		(16:1)		+	35.69		(16:1)		+	45.78		(16:1)		=	151.01		÷	179.7		=	0.84		x	10,620,529		=	8,925,068		=	6,205,029		2,720,039																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
2) Guidance			0.54		(350: 1)		+	2.60		(350:1)		+	1.63		(350:1)		+	2.93		(250:1)		=	7.70		÷	14.0		=	0.55		x	866,419		=	476,799		=	331,488		145,311																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
3) Librarians			0.24		(800: 1)		+	1.14		(800:1)		+	0.71		(800:1)		+	0.92		(800:1)		=	3.00		÷	3.0		=	1.00		x	188,302		=	188,577		=	131,106		57,471																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
4) Health			0.24		(800: 1)		+	1.14		(800:1)		+	0.71		(800:1)		+	0.92		(800:1)		=	3.00		÷	5.1		=	0.59		x	308,681		=	181,844		=	126,425		55,419																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
5) Education Techs			1.67		(114: 1)		+	7.98		(114:1)		+	1.83		(312:1)		+	2.32		(316:1)		=	13.80		÷	9.4		=	1.47		x	213,072		=	312,747		=	217,433		95,314																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
6) Library Techs			0.38		(500: 1)		+	1.82		(500:1)		+	1.14		(500:1)		+	1.47		(500:1)		=	4.81		÷	6.2		=	0.78		x	146,339		=	113,460		=	78,881		34,579																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
7) Clerical			0.95		(200: 1)		+	4.55		(200:1)		+	2.86		(200:1)		+	3.66		(200:1)		=	12.02		÷	14.2		=	0.85		x	524,511		=	443,894		=	308,611		135,283																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
8) School Admin.			0.62		(305: 1)		+	2.98		(305:1)		+	1.87		(305:1)		+	2.33		(315:1)		=	7.80		÷	10.2		=	0.77		x	945,036		=	723,056		=	502,695		220,361																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
C) Computation of Benefits:															Percentage		Elementary Salary		Secondary Salary										Elementary Benefits		Secondary Benefits																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
1) Teachers, Guidance, Librarians & Health			19.00%		X		6,794,048		2,978,240																						1,290,869		565,866																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
2) Education & Library Technicians			36.00%		X		296,314		129,893																						106,673		46,761																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
3) Clerical			29.00%		X		308,611		135,283																						89,497		39,232																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
4) School Administrators			14.00%		X		502,695		220,361																						70,377		30,851																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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		1,671.0		732.5																				78,537		34,428																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
2) Supplies and Equipment			405		560		X		1,671.0		732.5																				676,755		410,200																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
3) Professional Development			69		69		X		1,671.0		732.5																				115,299		50,543																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
4) Instructional Leadership Support			33		33		X		1,671.0		732.5																				55,143		24,173																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
5) Co- and Extra-Curricular Student			44		134		X		1,671.0		732.5																				73,524		98,155																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
6) System Administration/Support			135		135		X		1,671.0		732.5																				225,585		98,888																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
7) Operations & Maintenance			1186		1408		X		1,671.0		732.5																				1,981,806		1,031,360																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
E) Other Adjustments:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
1) Regional Adjustment for Staff & Substitute Salaries											Regional Index =		1.02																				159,604		69,964																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Section 1: Totals																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 984

RSU 75/MSAD 75

2022 - 2023

Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)

4YO/PreK

K-8

9-12

Total

1)	October 2020	22.0 +	1,642.0 +	739.0 =	2,403.0
2)	October 2021 (may include 4YO/PreK estimates)	25.0 +	1,659.0 +	726.0 =	2,410.0
3)	Subsidizable Pupils Average	23.5 +	1,650.5 +	732.5 =	2,406.5

SAU EPS Rates from
Page 1

Basic Cost Allocations

B) Basic Counts

Average Pupils

1)	4YO/PreK Pupils	(Most Recent Oct Only)	25.0	X	7,675 =	191,875.00
2)	K-8 Pupils		1,650.5	X	7,675 =	12,667,587.50
3)	9-12 Pupils		732.5	X	8,142 =	5,964,015.00
4)	Adult Education Courses at .1		8.4	X	8,142 =	68,392.80
5)	4YO/PreK Equiv. Instruction Pupils	(Most Recent Oct Only)	0.000	X	7,675 =	0.00
6)	K-8 Equiv. Instruction Pupils		1.875	X	7,675 =	14,390.63
7)	9-12 Equiv. Instruction Pupils		1.000	X	8,142 =	8,142.00

C) Weighted Counts

(Most Recent Oct Only)

Pupils

EPS Weights

SAU EPS Rates from
Page 1

Weighted Cost Allocations

1)	4YO/PreK Disadvantaged @	0.3310	8.3	X	0.20	X	7,675 =	12,740.50
2)	K-8 Disadvantaged @	0.3310	546.3	X	0.20	X	7,675 =	838,570.50
3)	9-12 Disadvantaged @	0.3310	242.5	X	0.20	X	8,142 =	394,887.00
4)	4YO/PreK English Learners		0.0	X	0.700	X	7,675 =	0.00
5)	K-8 English Learners		12.0	X	0.700	X	7,675 =	64,470.00
6)	9-12 English Learners		3.0	X	0.700	X	8,142 =	17,098.20

D) Targeted Funds

Pupils

EPS Weights

EPS Targeted
Amount

Targeted Cost Allocations

1)	4YO/PreK Student Assessment	(Most Recent Oct Only)	25.0			X	53.00 =	1,325.00
2)	K-8 Student Assessment		1,650.5			X	53.00 =	87,476.50
3)	9-12 Student Assessment		732.5			X	53.00 =	38,822.50
4)	4YO/PreK Technology Resources	(Most Recent Oct Only)	25.0			X	115.00 =	2,875.00
5)	K-8 Technology Resources		1,650.5			X	115.00 =	189,807.50
6)	9-12 Technology Resources		732.5			X	345.00 =	252,712.50
7)	4YO/PreK Pupils	(Most Recent Oct Only)	25.0	X	0.10	X	7,675 =	19,187.50
8)	K-2 Pupils		525.5	X	0.10	X	7,675 =	403,321.25
9)	4YO/PreK Disadvantaged Targeted	(Most Recent Oct Only)	8.3	X	0.05	X	7,675 =	3,185.13
10)	K-8 Disadvantaged Targeted		546.3	X	0.05	X	7,675 =	209,642.63
11)	9-12 Disadvantaged Targeted		242.5	X	0.05	X	8,142 =	98,721.75

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

= 21,549,246.39

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

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

ORG ID : 984

RSU 75/MSAD 75

2022 - 2023

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2020 - 2021	230,759.29	X	101.50%	=	234,220.68
2)	Special Education - EPS Allocation		X		=	7,730,986.45
3)	Special Education - High-Cost Out-of-District Allocation		X		=	117,601.97
4)	Transportation Operating - EPS Allocation		X		=	2,101,713.24
5)	Approved Bus Allocation (Purchase Year FY 22 or earlier)		X		=	254,212.19
Total Other Subsidizable Costs					=	10,438,734.53
B) Teacher Retirement Amount (Normalized Cost)						<u>816,252.92</u>

Total Adjusted Operating Allocation (Page2) *plus* Total other Subsidizable Costs *plus* Teacher Retirement = 32,804,233.84

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 75/MSAD 75	11/01/2022	NEW MT ARARAT HIGH SCHOOL	2,600,486.75	+	652,449.13	=	3,252,935.88
		05/01/2023	NEW MT ARARAT HIGH SCHOOL	0.00	+	627,874.52	=	627,874.52
2)	Total Debt Service Principal & Interest Payments			2,600,486.75		1,280,323.65		3,880,810.40
3)	Approved Lease for 2021 - 22		RSU 75/MSAD 75					0.00
4)	Approved Lease Purchase for 2021 - 22 for		RSU 75/MSAD 75					0.00

Total Debt Service Allocation = 3,880,810.40

Section 3 : Total Combined Allocations (Page 2 Adjusted Total *plus* Other Subsidizable *plus* Debt Service) = 36,685,044.24

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

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

ORG ID : 984

RSU 75/MSAD 75

2022 - 2023

Section 4 : Calculation of Required Local Contribution - Mil Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by 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
Member Municipality						
Bowdoin	460.5	19.26%	6,318,095.44	+	747,444.08 =	7,065,539.52
Bowdoinham	408.5	17.08%	5,602,963.14	+	662,842.42 =	6,265,805.56
Harpswell	350.0	14.64%	4,802,539.83	+	568,150.64 =	5,370,690.47
Topsham	1172.5	49.02%	16,080,635.43	+	1,902,373.26 =	17,983,008.69
Total		100.00%	32,804,233.84		3,880,810.40	36,685,044.24

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
Bowdoin	247,266,667	7.10	1,755,593.34
Bowdoinham	301,183,333	7.10	2,138,401.66
Harpswell	2,008,466,667	7.10	14,260,113.34
Topsham	1,007,750,000	7.10	7,155,025.00
Total		3,564,666,667	25,309,133.34

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)
Bowdoin	7,065,539.52	-	1,755,593.34	7.10	5,309,946.18
Bowdoinham	6,265,805.56	-	2,138,401.66	7.10	4,127,403.90
Harpswell	5,370,690.47	-	5,370,690.47	2.67	0.00
Topsham	17,983,008.69	-	7,155,025.00	7.10	10,827,983.69
Total		36,685,044.24	-	16,419,710.47	20,265,333.77

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

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

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RSU 75/MSAD 75

2022 - 2023

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	36,685,044.24	16,419,710.47	20,265,333.77
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-66,033.97	66,033.97
Totals after adjustment to Local and State Contributions	36,685,044.24	16,353,676.50	20,331,367.74
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 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			0.00
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			20,331,367.74
Local and State Percentages Prior to Adjustments :	Local Share % =	44.76 %	State Share % = 55.24 %
Local and State Percentages After Adjustments :	Local Share % =	44.58 %	State Share % = 55.42 %
FYI : 100% EPS Allocation	36,685,044.24		

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	7,065,539.52	1,755,593.34	10.74%	7.10
Bowdoinham	0.00	6,265,805.56	2,138,401.66	13.08%	7.10
Harpwell	66,033.97	5,370,690.47	5,304,656.50	32.44%	2.64
Topsham	0.00	17,983,008.69	7,155,025.00	43.74%	7.10
Totals	66,033.97	36,685,044.24	16,353,676.50	100.00%	

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

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

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2022 - 2023

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,370,879.78	0.00	0.00	0.00
August	1,370,879.78	0.00	0.00	0.00
September	1,370,879.78	0.00	0.00	0.00
October	1,370,879.78	0.00	0.00	0.00
November	1,370,879.78	0.00	3,252,935.88	0.00
December	1,370,879.78	0.00	0.00	0.00
January	1,370,879.78	0.00	0.00	0.00
February	1,370,879.78	0.00	0.00	0.00
March	1,370,879.78	0.00	0.00	0.00
April	1,370,879.78	0.00	0.00	0.00
May	1,370,879.78	0.00	627,874.52	0.00
June	1,370,879.76	0.00	0.00	0.00
TOTAL	16,450,557.34	0.00	3,880,810.40	0.00

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