

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

ORG ID : 1468

RSU 39

2024 - 2025

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 2022)	141.0	+	374.0	+	231.0	=	746.0	+	467.0	=	1,213.0
2) Attending Pupils (October 2023)	143.0	+	393.0	+	235.0	=	771.0	+	434.0	=	1,205.0
3) Attending Pupils Average	142.0	+	383.5	+	233.0	=	758.5	+	450.5	=	1,209.0
							62.74 %		37.26 %		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	9.47	(15: 1)	+	22.56	(17:1)	+	13.71	(17:1)	+	28.16	(16:1)	=	73.89	÷	71.0	=	1.04	x	4,471,368	=	4,653,219	=	2,919,327	1,733,892
2) Guidance	0.41	(350: 1)	+	1.10	(350:1)	+	0.67	(350:1)	+	1.80	(250:1)	=	3.97	÷	3.9	=	1.02	x	286,257	=	291,332	=	182,775	108,557
3) Librarians	0.18	(800: 1)	+	0.48	(800:1)	+	0.29	(800:1)	+	0.56	(800:1)	=	1.51	÷	1.0	=	1.51	x	74,591	=	112,726	=	70,722	42,004
4) Health	0.18	(800: 1)	+	0.48	(800:1)	+	0.29	(800:1)	+	0.56	(800:1)	=	1.51	÷	2.0	=	0.76	x	131,890	=	99,660	=	62,524	37,136
5) Education Techs	1.25	(114: 1)	+	3.36	(114:1)	+	0.75	(312:1)	+	1.43	(316:1)	=	6.78	÷	6.0	=	1.13	x	149,721	=	169,237	=	106,176	63,061
6) Library Techs	0.28	(500: 1)	+	0.77	(500:1)	+	0.47	(500:1)	+	0.90	(500:1)	=	2.42	÷	1.0	=	2.42	x	25,373	=	61,352	=	38,491	22,861
7) Clerical	0.71	(200: 1)	+	1.92	(200:1)	+	1.17	(200:1)	+	2.25	(200:1)	=	6.05	÷	4.0	=	1.51	x	160,244	=	242,169	=	151,932	90,237
8) School Admin.	0.47	(305: 1)	+	1.26	(305:1)	+	0.76	(305:1)	+	1.43	(315:1)	=	3.92	÷	4.0	=	0.98	x	393,634	=	385,470	=	241,835	143,635

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits		Secondary Benefits	
1) Teachers, Guidance, Librarians & Health	26.00%	X	3,235,348		1,921,589		841,190		499,613	
2) Education & Library Technicians	40.00%	X	144,667		85,922		57,867		34,369	
3) Clerical	40.00%	X	151,932		90,237		60,773		36,095	
4) School Administrators	21.00%	X	241,835		143,635		50,785		30,163	

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	X	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	50	50	X	758.5	450.5	37,925	22,525
2) Supplies and Equipment	422	583	X	758.5	450.5	320,087	262,642
3) Professional Development	72	72	X	758.5	450.5	54,612	32,436
4) Instructional Leadership Support	35	35	X	758.5	450.5	26,548	15,768
5) Co- and Extra-Curricular Student	46	140	X	758.5	450.5	34,891	63,070
6) System Administration/Support	135	135	X	758.5	450.5	102,398	60,818
7) Operations & Maintenance	1235	1466	X	758.5	450.5	936,748	660,433

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.9	-381,171	-226,391
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Section 1: Totals

Divided by Attending Pupils:	÷	758.5	450.5
Calculated EPS Rates Per Pupil:	=	7,800	8,286

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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 2022	61.0 +	667.0 +	305.0 =	1,033.0
2)	October 2023 (may include PreK estimates)	69.0 +	688.0 +	304.0 =	1,061.0
3)	Subsidizable Pupils Average	65.0 +	677.5 +	304.5 =	1,047.0

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK Pupils (Most Recent Oct Only)	69.0	X	7,800 =	538,200.00
2)	K-8 Pupils	677.5	X	7,800 =	5,284,500.00
3)	9-12 Pupils	304.5	X	8,286 =	2,523,087.00
4)	Adult Education Courses at .1	10.3	X	8,286 =	85,345.80
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,800 =	0.00
6)	K-8 Equiv. Instruction Pupils	1.375	X	7,800 =	10,725.00
7)	9-12 Equiv. Instruction Pupils	1.000	X	8,286 =	8,286.00

C) Weighted Counts

(Most Recent Oct Only)

			Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @	0.4803	33.1	X	0.15	X	7,800 = 38,727.00
2)	K-8 Disadvantaged @	0.4803	325.4	X	0.15	X	7,800 = 380,718.00
3)	9-12 Disadvantaged @	0.4803	146.3	X	0.15	X	8,286 = 181,836.27
4)	PreK Multilingual Learners		2.0	X	0.700	X	7,800 = 10,920.00
5)	K-8 Multilingual Learners		4.0	X	0.700	X	7,800 = 21,840.00
6)	9-12 Multilingual Learners		1.0	X	0.700	X	8,286 = 5,800.20

D) Targeted Funds

			Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment (Most Recent Oct Only)		69.0		X	55.00 =	3,795.00
2)	K-8 Student Assessment		677.5		X	55.00 =	37,262.50
3)	9-12 Student Assessment		304.5		X	55.00 =	16,747.50
4)	PreK Technology Resources (Most Recent Oct Only)		69.0		X	120.00 =	8,280.00
5)	K-8 Technology Resources		677.5		X	120.00 =	81,300.00
6)	9-12 Technology Resources		304.5		X	360.00 =	109,620.00
7)	PreK Pupils (Most Recent Oct Only)		69.0	X	0.10	X	7,800 = 53,820.00
8)	K-2 Pupils		232.5	X	0.10	X	7,800 = 181,350.00
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)		33.1	X	0.05	X	7,800 = 12,909.00
10)	K-8 Disadvantaged Targeted		325.4	X	0.05	X	7,800 = 126,906.00
11)	9-12 Disadvantaged Targeted		146.3	X	0.05	X	8,286 = 60,612.09

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

= 9,782,587.36

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2022 - 2023	99,863.49	X	101.90%	=	101,760.90
2)	Special Education - EPS Allocation		X		=	2,308,933.85
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	713,750.99
5)	Approved Bus Allocation (Purchase Year FY 24 or earlier)		X		=	<u>109,458.00</u>
Total Other Subsidizable Costs					=	3,233,903.74

B)	Teacher Retirement Amount (Normalized Cost)	<u>421,598.13</u>
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Total Adjusted Operating Allocation (Page2)*plus* Total other Subsidizable Costs *plus* Teacher Retirement = 13,438,089.23

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 39	11/01/2024	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (First Bond)	1,525,038.68	+	398,461.14	=	1,923,499.82
		05/01/2025	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (First Bond)	0.00	+	378,406.88	=	378,406.88
		11/01/2024	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (Second Bond)	563,987.03	+	130,672.98	=	694,660.01
		05/01/2025	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (Second Bond)	0.00	+	124,976.70	=	124,976.70

2)	Total Debt Service Principal & Interest Payments	2,089,025.71	1,032,517.70	3,121,543.41
3)	Approved Lease for 2023 - 24	RSU 39		0.00
4)	Approved Lease Purchase for 2023 - 24 for	RSU 39		0.00

Total Debt Service Allocation = 3,121,543.41

Section 3 : Total Combined Allocations (Page 2 Adjusted Total*plus* Other Subsidizable *plus* Debt Service) = 16,559,632.64

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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
Caribou	956.5	98.41%	13,224,423.61	+	3,071,910.87 =	16,296,334.48
Stockholm	15.5	1.59%	213,665.62	+	49,632.54 =	263,298.16
Total	972.00	100.00%	13,438,089.23		3,121,543.41	16,559,632.64

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
Caribou	409,050,000	6.62	2,707,911.00
Stockholm	18,216,667	6.62	120,594.34
Total	427,266,667		2,828,505.34

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)
Caribou	16,296,334.48	-	2,707,911.00	6.62	13,588,423.48
Stockholm	263,298.16	-	120,594.34	6.62	142,703.82
Total	16,559,632.64	-	2,828,505.34		13,731,127.30

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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	16,559,632.64	2,828,505.34	13,731,127.30
Totals after adjustment to Local and State Contributions	16,559,632.64	2,828,505.34	13,731,127.30
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			2,039,803.91
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			(34,005.76)
12) MultiLingual Learner Hardship funds			31,706.78
C) Adjusted State Contribution			15,768,632.23
Local and State Percentages Prior to Adjustments :	Local Share % =	17.08 %	State Share % = 82.92 %
Local and State Percentages After Adjustments :	Local Share % =	17.08 %	State Share % = 82.92 %
FYI : 100% EPS Allocation	16,559,632.64		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Caribou	16,296,334.48	2,707,911.00	95.74%	6.62
Stockholm	263,298.16	120,594.34	4.26%	6.62
Totals	16,559,632.64	2,828,505.34	100.00%	

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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	1,054,115.65	1,054,115.65	0.00	0.00
August	1,053,226.35	1,053,226.35	0.00	0.00
September	1,053,226.35	1,053,226.35	0.00	0.00
October	1,052,425.45	1,052,425.45	0.00	0.00
November	1,052,425.45	1,052,425.45	2,618,159.83	2,618,159.83
December	1,052,425.45	1,052,425.45	0.00	0.00
January	1,056,732.88	1,056,732.88	0.00	0.00
February	1,056,732.88	1,056,732.88	0.00	0.00
March	1,056,732.88	1,056,732.88	0.00	0.00
April	1,053,015.16	1,053,015.16	0.00	0.00
May	1,053,015.16	1,053,015.16	503,383.58	503,383.58
June	1,053,015.16	1,053,015.16	0.00	0.00
TOTAL	12,647,088.82	12,647,088.82	3,121,543.41	3,121,543.41

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