

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

ORG ID : 1457

RSU 18

2026 - 2027

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 2024)	257.0	+	975.0	+	620.0	=	1,852.0	+	672.0	=	2,524.0
2) Attending Pupils (October 2025)	268.0	+	960.0	+	653.0	=	1,881.0	+	642.0	=	2,523.0
3) Attending Pupils Average	262.5	+	967.5	+	636.5	=	1,866.5	+	657.0	=	2,523.5
							73.96 %		26.04 %		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	17.50	(15: 1)	+	56.91	(17:1)	+	37.44	(17:1)	+	41.06	(16:1)	=	152.92	÷	167.7	=	0.91	x	10,775,211	=	9,825,268	=	7,267,233	2,558,035
2) Guidance	0.75	(350: 1)	+	2.76	(350:1)	+	1.82	(350:1)	+	2.63	(250:1)	=	7.96	÷	10.6	=	0.75	x	730,290	=	548,462	=	405,668	142,794
3) Librarians	0.33	(800: 1)	+	1.21	(800:1)	+	0.80	(800:1)	+	0.82	(800:1)	=	3.15	÷	3.0	=	1.05	x	204,301	=	214,814	=	158,887	55,927
4) Health	0.33	(800: 1)	+	1.21	(800:1)	+	0.80	(800:1)	+	0.82	(800:1)	=	3.15	÷	8.0	=	0.39	x	531,833	=	209,702	=	155,106	54,596
5) Education Techs	2.30	(114: 1)	+	8.49	(114:1)	+	2.04	(312:1)	+	2.08	(316:1)	=	14.91	÷	37.4	=	0.40	x	1,043,355	=	415,913	=	307,629	108,284
6) Library Techs	0.53	(500: 1)	+	1.94	(500:1)	+	1.27	(500:1)	+	1.31	(500:1)	=	5.05	÷	5.5	=	0.92	x	172,596	=	158,381	=	117,146	41,235
7) Clerical	1.31	(200: 1)	+	4.84	(200:1)	+	3.18	(200:1)	+	3.29	(200:1)	=	12.62	÷	12.4	=	1.02	x	529,572	=	538,861	=	398,567	140,294
8) School Admin.	0.86	(305: 1)	+	3.17	(305:1)	+	2.09	(305:1)	+	2.09	(315:1)	=	8.21	÷	15.0	=	0.55	x	1,429,793	=	782,140	=	578,508	203,632

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	7,986,894		2,811,352	=	2,076,592	730,952
2) Education & Library Technicians	40.00%	X	424,775		149,519	=	169,910	59,808
3) Clerical	40.00%	X	398,567		140,294	=	159,427	56,118
4) School Administrators	21.00%	X	578,508		203,632	=	121,487	42,763

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students		Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	54	54	X	1,866.5		657.0	=	100,791	35,478
2) Supplies and Equipment	449	620	X	1,866.5		657.0	=	838,059	407,340
3) Professional Development	77	77	X	1,866.5		657.0	=	143,721	50,589
4) Instructional Leadership Support	38	38	X	1,866.5		657.0	=	70,927	24,966
5) Co- and Extra-Curricular Student	50	150	X	1,866.5		657.0	=	93,325	98,550
6) System Administration/Support	135	135	X	1,866.5		657.0	=	251,978	88,695
7) Operations & Maintenance	1311	1557	X	1,866.5		657.0	=	2,446,982	1,022,949

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.97						-284,686	-100,208
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Section 1: Totals

Divided by Attending Pupils:		÷	1,866.5	657.0
Calculated EPS Rates Per Pupil:		=	8,346	8,863

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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 2024	78.0 +	1,777.0 +	845.0 =	2,700.0
2)	October 2025 (may include PreK estimates)	108.0 +	1,776.0 +	813.0 =	2,697.0
3)	Subsidizable Pupils Average	93.0 +	1,776.5 +	829.0 =	2,698.5

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK Pupils (Most Recent Oct Only)	108.0	X	8,346 =	901,368.00
2)	K-8 Pupils	1,776.5	X	8,346 =	14,826,669.00
3)	9-12 Pupils	829.0	X	8,863 =	7,347,427.00
4)	Adult Education Courses at .1	0.0	X	8,863 =	0.00
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	8,346 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.750	X	8,346 =	6,259.50
7)	9-12 Equiv. Instruction Pupils	1.125	X	8,863 =	9,970.88

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @ 0.4007	43.3	X 0.15	X	8,346 =	54,207.27
2)	K-8 Disadvantaged @ 0.4007	711.8	X 0.15	X	8,346 =	891,102.42
3)	9-12 Disadvantaged @ 0.4007	332.2	X 0.15	X	8,863 =	441,643.29
4)	PreK Multilingual Learners	0.0	X 0.700	X	8,346 =	0.00
5)	K-8 Multilingual Learners	7.0	X 0.700	X	8,346 =	40,895.40
6)	9-12 Multilingual Learners	1.0	X 0.700	X	8,863 =	6,204.10

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment (Most Recent Oct Only)	108.0		X	58.00 =	6,264.00
2)	K-8 Student Assessment	1,776.5		X	58.00 =	103,037.00
3)	9-12 Student Assessment	829.0		X	58.00 =	48,082.00
4)	PreK Technology Resources (Most Recent Oct Only)	108.0		X	127.00 =	13,716.00
5)	K-8 Technology Resources	1,776.5		X	127.00 =	225,615.50
6)	9-12 Technology Resources	829.0		X	382.00 =	316,678.00
7)	PreK Pupils (Most Recent Oct Only)	108.0	X 0.10	X	8,346 =	90,136.80
8)	K-2 Pupils	518.0	X 0.10	X	8,346 =	432,322.80
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)	43.3	X 0.05	X	8,346 =	18,069.09
10)	K-8 Disadvantaged Targeted	711.8	X 0.05	X	8,346 =	297,034.14
11)	9-12 Disadvantaged Targeted	332.2	X 0.05	X	8,863 =	147,214.43

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

= 26,223,916.62

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2024 - 2025	207,781.93	X	103.50%	=	215,054.30
2)	Special Education - EPS Allocation		X		=	5,642,060.51
3)	Special Education - High-Cost Out-of-District Allocation		X		=	151,590.33
4)	Transportation Operating - EPS Allocation		X		=	2,327,264.08
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)		X		=	150,062.00
					<b>Total Other Subsidizable Costs</b>	<b>= 8,486,031.22</b>

B) Teacher Retirement Amount (Normalized Cost)

854,714.22

**Total Adjusted Operating Allocation (Page2 )plus Total other Subsidizable Costs plus Teacher Retirement = 35,564,662.06**

C) Debt Service Allocations

1)	Approved Lease for 2025 - 26	RSU 18				0.00
2)	Approved Lease Purchase for 2025 - 26 for	RSU 18				0.00
3)	Insured Value Factor for 2024 - 25 for	China				228,685.47
					<b>Total Debt Service Allocation</b>	<b>= 228,685.47</b>

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

**= 35,793,347.53**

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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
Belgrade	404.0	15.43%	5,487,627.36 +	0.00 =	5,487,627.36
China	618.5	23.62%	8,400,373.18 +	228,685.47 =	8,629,058.65
Oakland	858.0	32.76%	11,650,983.29 +	0.00 =	11,650,983.29
Rome	128.5	4.91%	1,746,224.91 +	0.00 =	1,746,224.91
Sidney	610.0	23.28%	8,279,453.32 +	0.00 =	8,279,453.32
<b>Total</b>	<b>2,619.00</b>	<b>100.00%</b>	<b>35,564,662.06</b>	<b>228,685.47</b>	<b>35,793,347.53</b>

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
Belgrade	1,044,000,000	5.645	5,893,380.00
China	699,600,000	5.645	3,949,242.00
Oakland	907,933,333	5.645	5,125,283.66
Rome	542,150,000	5.645	3,060,436.75
Sidney	714,316,667	5.645	4,032,317.59
<b>Total</b>	<b>3,908,000,000</b>		<b>22,060,660.00</b>

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)
Belgrade	5,487,627.36 -	5,487,627.36	5.256	0.00
China	8,629,058.65 -	3,949,242.00	5.645	4,679,816.65
Oakland	11,650,983.29 -	5,125,283.66	5.645	6,525,699.63
Rome	1,746,224.91 -	1,746,224.91	3.221	0.00
Sidney	8,279,453.32 -	4,032,317.59	5.645	4,247,135.73
<b>Total</b>	<b>35,793,347.53 -</b>	<b>20,340,695.52</b>		<b>15,452,652.01</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>	35,793,347.53	20,340,695.52	15,452,652.01
<b>Totals after adjustment to Local and State Contributions</b>	<b>35,793,347.53</b>	<b>20,340,695.52</b>	<b>15,452,652.01</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 Per Title 20-A, §15689-B, Subsection 6			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) MultiLingual Learner Hardship funds			0.00
7) Career & Technical Education Center Allocation			0.00
8) Plus Long-Term Drug Treatment Centers Adjustment			0.00
9) Education Service Center Member Allocation			109,448.79
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) State approved Debt Principal			0.00
13) State Approved Debt Interest			0.00
14) Minimum Hourly Wage Adjustment			0.00
<b>C) Adjusted State Contribution</b>			<b>15,562,100.80</b>
Local and State Percentages Prior to Adjustments :	Local Share % = 56.83 %	State Share % = 43.17 %	
Local and State Percentages After Adjustments :	Local Share % = 56.83 %	State Share % = 43.17 %	
FYI : 100% EPS Allocation	35,793,347.53		

Section F: Adjusted Local Contribution by Town

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Belgrade	5,487,627.36	5,487,627.36	26.98%	5.256
China	8,629,058.65	3,949,242.00	19.42%	5.645
Oakland	11,650,983.29	5,125,283.66	25.20%	5.645
Rome	1,746,224.91	1,746,224.91	8.58%	3.221
Sidney	8,279,453.32	4,032,317.59	19.82%	5.645
<b>Totals</b>	<b>35,793,347.53</b>	<b>20,340,695.52</b>	<b>100.00%</b>	

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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	1,296,841.73	0.00	0.00	0.00	0.00	
August	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
September	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
October	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
November	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
December	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
January	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
February	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
March	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
April	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
May	0.00	0.00	1,296,841.73	0.00	0.00	0.00	0.00	
June	0.00	0.00	1,296,841.77	0.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>15,562,100.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

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