

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

ORG ID : 1450

RSU 10

2021 - 2022

Section 1: Computation of EPS Rates

Section : 1

A) Attending Counts:

	Pre K-K		1-5	6-8		PreK-8	9-12	Total			
1) Attending Pupils (October 2019)	203.0	+	632.0	+	414.0	=	1,249.0	+	509.0	=	1,758.0
2) Attending Pupils (October 2020)	187.0	+	596.0	+	425.0	=	1,208.0	+	530.0	=	1,738.0
3) Attending Pupils Average	195.0	+	614.0	+	419.5		1,228.5	+	519.5		1,748.0
						70.28 %			29.72 %		100.00 %

B) Staff Positions

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	13.00	(15:1)	+	38.38	(16:1)	+	24.68	(17:1)	+	32.47	(16:1)	=	108.52	÷	132.1	=	0.82	x	7,230,036	=	5,939,475	=	4,174,282	1,765,193
2) Guidance	0.56	(350:1)	+	1.75	(350:1)	+	1.20	(350:1)	+	2.08	(250:1)	=	5.59	÷	9.2	=	0.61	x	582,209	=	353,628	=	248,531	105,097
3) Librarians	0.24	(800:1)	+	0.77	(800:1)	+	0.52	(800:1)	+	0.65	(800:1)	=	2.19	÷	3.0	=	0.73	x	160,238	=	116,708	=	82,023	34,685
4) Health	0.24	(800:1)	+	0.77	(800:1)	+	0.52	(800:1)	+	0.65	(800:1)	=	2.19	÷	4.0	=	0.55	x	239,428	=	130,788	=	91,918	38,870
5) Education Techs	1.71	(114:1)	+	5.39	(114:1)	+	1.34	(312:1)	+	1.64	(316:1)	=	10.09	÷	14.5	=	0.70	x	321,326	=	223,489	=	157,069	66,420
6) Library Techs	0.39	(500:1)	+	1.23	(500:1)	+	0.84	(500:1)	+	1.04	(500:1)	=	3.50	÷	3.0	=	1.17	x	69,631	=	81,143	=	57,028	24,115
7) Clerical	0.98	(200:1)	+	3.07	(200:1)	+	2.10	(200:1)	+	2.60	(200:1)	=	8.74	÷	11.9	=	0.73	x	428,987	=	315,070	=	221,432	93,638
8) School Admin.	0.64	(305:1)	+	2.01	(305:1)	+	1.38	(305:1)	+	1.65	(315:1)	=	5.68	÷	7.1	=	0.80	x	628,510	=	502,550	=	353,194	149,356

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	4,596,754	1,943,845	=	873,383	369,331
2) Education & Library Technicians	36.00%	X	214,097	90,535	=	77,075	32,593
3) Clerical	29.00%	X	221,432	93,638	=	64,215	27,155
4) School Administrators	14.00%	X	353,194	149,356	=	49,447	20,910

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	46	46	X	1,228.5	519.5	=	56,511	23,897
2) Supplies and Equipment	399	552	X	1,228.5	519.5	=	490,172	286,764
3) Professional Development	68	68	X	1,228.5	519.5	=	83,538	35,326
4) Instructional Leadership Support	32	32	X	1,228.5	519.5	=	39,312	16,624
5) Co- and Extra-Curricular Student	43	132	X	1,228.5	519.5	=	52,826	68,574
6) System Administration/Support	135	135	X	1,228.5	519.5	=	165,848	70,133
7) Operations & Maintenance	1168	1387	X	1,228.5	519.5	=	1,434,888	720,547

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.94					-326,519	-138,076
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Section 1: Totals

Divided by Attending Pupils:	÷	1,228.5	519.5
Calculated EPS Rates Per Pupil:	=	6,875	7,336

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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 2019	64.0 +	1,215.0 +	505.0 =	1,784.0
2)	October 2020 (may include 4YO/PreK estimates)	68.0 +	1,165.0 +	522.0 =	1,755.0
3)	Subsidizable Pupils Average	66.0 +	1,190.0 +	513.5 =	1,769.5

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	68.0	X	6,875 =	467,500.00
2)	K-8 Pupils	1,190.0	X	6,875 =	8,181,250.00
3)	9-12 Pupils	513.5	X	7,336 =	3,767,036.00
4)	Adult Education Courses at .1	7.0	X	7,336 =	51,352.00
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	6,875 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.000	X	6,875 =	0.00
7)	9-12 Equiv. Instruction Pupils	2.625	X	7,336 =	19,257.00

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.6342	43.1	X 0.15	X	6,875 =	44,446.88
2)	K-8 Disadvantaged @ 0.6342	754.7	X 0.15	X	6,875 =	778,284.38
3)	9-12 Disadvantaged @ 0.6342	325.7	X 0.15	X	7,336 =	358,400.28
4)	4YO/PreK English Learners	0.0	X 0.700	X	6,875 =	0.00
5)	K-8 English Learners	9.0	X 0.700	X	6,875 =	43,312.50
6)	9-12 English Learners	0.0	X 0.700	X	7,336 =	0.00

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	68.0		X	52.00 =	3,536.00
2)	K-8 Student Assessment	1,190.0		X	52.00 =	61,880.00
3)	9-12 Student Assessment	513.5		X	52.00 =	26,702.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	68.0		X	113.00 =	7,684.00
5)	K-8 Technology Resources	1,190.0		X	113.00 =	134,470.00
6)	9-12 Technology Resources	513.5		X	340.00 =	174,590.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	68.0	X 0.10	X	6,875 =	46,750.00
8)	K-2 Pupils	398.0	X 0.10	X	6,875 =	273,625.00
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	43.1	X 0.05	X	6,875 =	14,815.63
10)	K-8 Disadvantaged Targeted	754.7	X 0.05	X	6,875 =	259,428.13
11)	9-12 Disadvantaged Targeted	325.7	X 0.05	X	7,336 =	119,466.76

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

= 14,833,786.56

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2019 - 2020	209,237.43	X	101.80%	=	213,003.70
2)	Special Education - EPS Allocation		X		=	5,703,147.87
3)	Special Education - High-Cost Out-of-District Allocation		X		=	341,628.00
4)	Transportation Operating - EPS Allocation		X		=	1,394,424.24
5)	Approved Bus Allocation (Purchase Year FY 21 or earlier)		X		=	<u>153,936.15</u>
						<b>Total Other Subsidizable Costs</b>
					=	<b>7,806,139.96</b>
						<u>521,628.38</u>

B) Teacher Retirement Amount (Normalized Cost)

Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 23,161,554.90

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal	Interest	Total
2)	<b>Total Debt Service Principal &amp; Interest Payments</b>					
3)	Approved Lease for 2020 - 21		RSU 10			<b>0.00</b>
4)	Approved Lease Purchase for 2020 - 21 for		RSU 10			<b>0.00</b>
					<b>Total Debt Service Allocation</b>	<b>0.00</b>

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 23,161,554.90

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22

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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
Buckfield	248.5	14.38%	3,330,631.59 +	0.00 =	3,330,631.59
Hanover	34.0	1.97%	456,282.63 +	0.00 =	456,282.63
Hartford	144.0	8.33%	1,929,357.52 +	0.00 =	1,929,357.52
Mexico	396.5	22.95%	5,315,576.85 +	0.00 =	5,315,576.85
Roxbury	35.0	2.03%	470,179.56 +	0.00 =	470,179.56
Rumford	756.5	43.78%	10,140,128.74 +	0.00 =	10,140,128.74
Sumner	113.5	6.56%	1,519,398.01 +	0.00 =	1,519,398.01
<b>Total</b>	<b>1,728.0</b>	<b>100.00%</b>	<b>23,161,554.90</b>	<b>0.00</b>	<b>23,161,554.90</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
Buckfield	130,016,667	7.90	1,027,131.67
Hanover	44,966,667	7.90	355,236.67
Hartford	120,100,000	7.90	948,790.00
Mexico	107,083,333	7.90	845,958.33
Roxbury	168,283,333	7.90	1,329,438.33
Rumford	511,950,000	7.90	4,044,405.00
Sumner	71,200,000	7.90	562,480.00
<b>Total</b>	<b>1,153,600,000</b>		<b>9,113,440.00</b>

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Buckfield	3,330,631.59 -	1,027,131.67	7.90	2,303,499.92
Hanover	456,282.63 -	355,236.67	7.90	101,045.96
Hartford	1,929,357.52 -	948,790.00	7.90	980,567.52
Mexico	5,315,576.85 -	845,958.33	7.90	4,469,618.52
Roxbury	470,179.56 -	470,179.56	2.79	0.00
Rumford	10,140,128.74 -	4,044,405.00	7.90	6,095,723.74
Sumner	1,519,398.01 -	562,480.00	7.90	956,918.01
<b>Total</b>	<b>23,161,554.90 -</b>	<b>8,254,181.23</b>		<b>14,907,373.67</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>	23,161,554.90	8,254,181.23	14,907,373.67
<b>6) Totals after adjustment to Local and State Contributions</b>	<b>23,161,554.90</b>	<b>8,254,181.23</b>	<b>14,907,373.67</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			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			106,094.69
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>15,013,468.36</b>
Local and State Percentages Prior to Adjustments :	Local Share % = 35.64 %	State Share % = 64.36 %	
Local and State Percentages After Adjustments :	Local Share % = 35.64 %	State Share % = 64.36 %	
FYI : 100% EPS Allocation	23,161,554.90		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Buckfield	3,330,631.59	1,027,131.67	12.44%	7.90
Hanover	456,282.63	355,236.67	4.30%	7.90
Hartford	1,929,357.52	948,790.00	11.49%	7.90
Mexico	5,315,576.85	845,958.33	10.25%	7.90
Roxbury	470,179.56	470,179.56	5.70%	2.79
Rumford	10,140,128.74	4,044,405.00	49.00%	7.90
Sumner	1,519,398.01	562,480.00	6.82%	7.90
<b>Totals</b>	<b>23,161,554.90</b>	<b>8,254,181.23</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	1,251,122.36	0.00	0.00	0.00
August	1,251,122.36	0.00	0.00	0.00
September	1,251,122.36	0.00	0.00	0.00
October	1,251,122.36	0.00	0.00	0.00
November	1,251,122.36	0.00	0.00	0.00
December	1,251,122.36	0.00	0.00	0.00
January	1,251,122.36	0.00	0.00	0.00
February	1,251,122.36	0.00	0.00	0.00
March	1,251,122.36	0.00	0.00	0.00
April	1,251,122.36	0.00	0.00	0.00
May	1,251,122.36	0.00	0.00	0.00
June	1,251,122.40	0.00	0.00	0.00
<b>TOTAL</b>	<b>15,013,468.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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