

## ED 279 Comparison

### Section 1: Computation of EPS Rates

	1/30/2020 FY 20 - 21	1/25/2021 FY 21 - 22	Change
<b>A.) Attending Pupils Average</b>			
PreK - K	229.00	212.00	(17.00)
Grades 1 - 5	720.00	696.00	(24.00)
Grades 6 - 8	444.00	425.00	(19.00)
Grades 9 - 12	621.50	637.50	16.00
District	2,014.50	1,970.50	(44.00)
PreK - 8	33.41%	32.33%	
9 - 12	30.85%	32.35%	

### B.) Staff Positions

Elementary	FY 20 - 21	FY 21 - 22	Change
1) Teachers - Grades 1 - 5 EPS FTE Student to Staff Ratio reduced from 17:1 to 16:1			
	4,833,511	4,850,106	16,595
2) Guidance	278,061	272,262	(5,799)
3) Librarians	98,251	95,710	(2,541)
4) Health	98,058	93,464	(4,594)
5) Educational Techs	167,733	162,504	(5,229)
6) Library Tech	59,977	62,726	2,749
7) Clerical	241,712	237,758	(3,954)
8) School Admin.	396,844	382,465	(14,379)

Secondary	FY 20 - 21	FY 21 - 22	Change
1) Teachers - Grades 1 - 5 EPS FTE Student to Staff Ratio reduced from 17:1 to 16:1			
	2,156,516	2,319,537	163,021
2) Guidance	124,059	130,208	6,149
3) Librarians	43,835	45,773	1,938
4) Health	43,750	44,698	948
5) Educational Techs	74,835	77,716	2,881
6) Library Tech	26,759	29,998	3,239
7) Clerical	107,842	113,706	5,864
8) School Admin.	177,055	182,912	5,857

### C.) Computation of Benefits

Elementary	FY 20 - 21	FY 21 - 22	Change
1) Teachers, Guidance, Librarians & Health - 19%	5,307,881	5,311,542	3,661
2) Education & Library Ed Technicians - 36%	227,710	225,230	(2,480)
3) Clerical - 29%	241,712	237,758	(3,954)
4) School Administrators - 14%	396,844	382,465	(14,379)

Secondary	FY 20 - 21	FY 21 - 22	Change
1) Teachers, Guidance, Librarians & Health - 19%	2,368,160	2,540,216	172,056
2) Education & Library Ed Technicians - 36%	101,594	107,714	6,120
3) Clerical - 29%	107,842	113,706	5,864
4) School Administrators - 14%	177,055	182,912	5,857

### D.) Other Support Per Pupil Costs

Elementary	FY 20 - 21	FY 21 - 22	Change
Substitute Teachers (1/2 Day) Increase \$1 /Per Pupil	62,685	61,318	(1,367)
Supplies and Equipment - Inc. \$7 /Per Pupil	546,056	531,867	(14,189)

Professional Development - Increase \$1 /Per Pupil	93,331	90,644	(2,687)
Instructional Leadership Support - Increase \$1 /Per Pupil	43,183	42,656	(527)
Co and Ex Curricular - Increase \$1 /Per Pupil	58,506	57,319	(1,187)
System Administration /Support - No Increase	188,055	179,955	(8,100)
Oper. & Maintenance - Increase \$21 /Per Pupil	1,597,771	1,556,944	(40,827)

<b>Secondary</b>	<b>FY 20 - 21</b>	<b>FY 21 - 22</b>	
Substitute Teachers (1/2 Day) Increase \$1 /Per Pupil	27,968	29,325	1,357
Supplies and Equipment - Inc. \$10 /Per Pupil	336,853	351,900	15,047
Professional Development - Increase \$1 /Per Pupil	41,641	43,350	1,709
Instructional Leadership Support - Increase \$1 /Per Pupil	19,267	20,400	1,133
Co and Ex Curricular - Increase \$2 /Per Pupil	80,795	84,150	3,355
System Administration /Support - No Increase	83,903	86,063	2,160
Oper. & Maintenance - Increase \$25 /Per Pupil	846,483	884,213	37,730

### Section 1: Totals

<b>Elementary</b>	<b>FY 20 - 21</b>	<b>FY 21 - 22</b>	
Totals	9,668,019	9,579,553	
Divided by Attending Pupils:	1,393	1,333	
Calculated EPS Rates Per Pupil	6,940	7,186	246.03

<b>Secondary</b>	<b>FY 20 - 21</b>	<b>FY 21 - 22</b>	
Totals	4,595,016	4,875,256	
Divided by Attending Pupils:	622	638	
Calculated EPS Rates Per Pupil	7,393	7,647	254.03

## ED 279 Comparison

### Section 2: Operating Cost Allocations

	1/30/2020 FY 20 - 21	1/25/2021 FY 21 - 22	Change
<b>A.) Subsidizable Pupils (includes Superintendent Transfers)</b>			
4YO/PreK (Most Recent Oct Average Only)	93.00	63.00	(30.00)
4YO/PreK Attending Average	94.00	78.00	(16.00)
K - 8 Attending Average	1,300.50	1,257.50	(43.00)
9-12 Attending Average	598.50	611.00	12.50
<b>Subsidizable Pupils Average</b>	<b>1,993.00</b>	<b>1,946.50</b>	<b>(46.50)</b>
PreK - 8	69.92%	67.84%	
9 - 12	30.03%	31.39%	
<b>B.) Basic Counts</b>			
1) 4YO /PreK Pupils (Most Recent Oct Only)	645,420.00	452,718.00	(192,702.00)
2) K - 8 Pupils	9,025,470.00	9,036,395.00	10,925.00
3) 9 - 12 Pupils	4,424,710.50	4,672,317.00	247,606.50
4) Adult Education Courses at .1	129,377.50	44,352.60	(85,024.90)
5) 4YO /PreK Equiv Instruction Pupils	-	-	-
6) K - 8 Equivalent Instruction Pupils	867.50	-	(867.50)
7) 9 - 12 Equivalent Instruction Pupils	1,848.25	1,911.75	63.50
<b>C.) Weighted Counts (Most Recent Oct Only)</b>			
1) 4YO /PreK Disadvantaged	40,911.30	28,564.35	(12,346.95)
2) K-8 Disadvantaged	571,613.10	569,454.57	(2,158.53)
3) 9-12 Disadvantaged	280,231.67	294,447.74	14,216.07
4) 4YO /PreK English Learners	-	-	-
5) K - 8 English Learners	24,290.00	30,181.20	5,891.20
6) 9 - 12 English Learners	20,700.40	16,058.70	(4,641.70)
<b>D.) Targeted Funds</b>			
1) 4YO/PreK Student Assessment (Most Recent Oct Only)	4,743.00	3,276.00	(1,467.00)
2) K - 8 Student Assessment	66,325.50	65,390.00	(935.50)
3) 9 - 12 Student Assessment	30,523.50	31,772.00	1,248.50
4) 4YO /PreK Technology Resources (Most Recent Oct Only)	10,323.00	7,119.00	(3,204.00)
5) K - 8 Technology Resources	144,355.50	142,097.50	(2,258.00)
6) 9 - 12 Technology Resources	199,899.00	207,740.00	7,841.00
7) 4YO/PreK Pupils (Most Recent Oct Only)	64,542.00	45,271.80	(19,270.20)
8) K - 2 Pupils	287,663.00	287,799.30	136.30
9) 4YO /PreK Disadvantaged Targeted	13,637.10	9,521.45	(4,115.65)
10) K - 8 Disadvantaged Targeted	190,537.70	189,818.19	(719.51)
11) 9 - 12 Disadvantaged Targeted	93,410.56	98,149.25	4,738.69
<b>E.) Isolated Small School Adjustment</b>			
1) PreK - 8 Isolated Small School Adjustment	-	-	-
2) 9 - 12 Isolated Small School Adjustment	-	-	-
<b>Section 2: Operating Allocation Totals</b>	<b>16,271,400.08</b>	<b>16,234,355.40</b>	<b>(37,044.68)</b>

## ED 279 Comparison

### Section 3: Other Allocations

	1/30/2020 FY 20 - 21	1/25/2021 FY 21 - 22	Change
<b>A. ) Other Subsidizable Costs</b>			
1) Gifted & Talented Expenditures	197,178.29	200,470.65	3,292.36
2) Special Education - EPS	3,426,364.80	3,517,855.16	
3) Special Education - Hight Out of District Allocation	369.65	13,125.00	12,755.35
4) Transportation Operating - EPS Allocation	1,507,879.62	1,535,021.45	27,141.83
5) Approved Bus Allocation	-	-	-
<b>B. ) Teacher Retirement Amount (Normalized Cost)</b>	522,971.07	495,495.67	(27,475.40)
Total Adjusted Operating Allocation (Page 2) plus Total Other Subsidizable Costs plus Teacher Retirement	21,926,163.51	21,996,323.33	70,159.82
<b>C. ) Debt Service Allocations</b>			
1) Town /District			
2) Total Debt Service Principal & Interest Payments	-	-	-
3) Approved Lease	43,008.00	43,008.00	-
4) Approved Lease Purchase	-	-	-
<b>Section 3: Total Combined Allocations</b>	<b>21,969,171.51</b>	<b>22,039,331.33</b>	<b>70,159.82</b>

## ED 279 Comparison

### Section 4: Calculation of Required Local Contribution - Mil Expectation

	1/30/2020 FY 20 - 21	1/25/2021 FY 21 - 22	Change
<b>A. ) Subsidizable Pupils (Excludes Supt Transfers by Member Municipality)</b>			
<b>Average Subsidizable Pupils</b>			
Gardiner	818.00	783.50	(34.50)
Pittston	397.00	385.50	(11.50)
Randolph	176.50	167.00	(9.50)
West Gardiner	562.00	557.00	(5.00)
<b>Total</b>	<b>1,953.50</b>	<b>1,893.00</b>	<b>(60.50)</b>
<b>Total Municipal Allocation as a Percentage of Pupils</b>			
Gardiner	9,198,492.11	9,122,079.24	(76,412.87)
Pittston	4,464,135.66	4,487,207.86	23,072.20
Randolph	1,986,013.10	1,943,869.03	(42,144.07)
West Gardiner	6,320,530.64	6,486,175.20	165,644.56
<b>Total</b>	<b>21,969,171.51</b>	<b>22,039,331.33</b>	<b>70,159.82</b>
<b>B. ) State Valuation by Member Municipality</b>			
<b>3-Yr Average or Previous Yr State Valuation</b>			
	<b>2019/2018/2017</b>	<b>2020/2019/2018</b>	
Gardiner	341,516,667	352,783,333	11,266,666
Pittston	198,500,000	208,433,333	9,933,333
Randolph	86,983,333	90,516,667	3,533,334
West Gardiner	289,016,667	298,266,667	9,250,000
<b>Total</b>	<b>916,016,667.00</b>	<b>950,000,000.00</b>	<b>33,983,333.00</b>
<b>Mil Expectation</b>	8.18	7.90	(0.28)
<b>Total Municipal Allocation Distribution per Valuation x Mill Expectation</b>			
	<b>2019/2018/2017</b>	<b>2020/2019/2018</b>	
Gardiner	2,793,606.34	2,786,988.33	(6,618)
Pittston	1,623,730.00	1,646,623.33	22,893
Randolph	711,523.66	715,081.67	3,558
West Gardiner	2,364,156.34	2,356,306.67	(7,850)
<b>Total</b>	<b>7,493,016.34</b>	<b>7,505,000.00</b>	<b>11,984</b>
<b>C. ) Required Local Contribution</b>			
(The lesser of the previous allocation calculations)			
<b>State Contribution by Municipality</b>			
Gardiner	6,404,885.77	6,335,090.91	(69,795)
Pittston	2,840,405.66	2,840,584.53	179
Randolph	1,274,489.44	1,228,787.36	(45,702)
West Gardiner	3,956,374.30	4,129,868.53	173,494
<b>Total</b>	<b>14,476,155.17</b>	<b>14,534,331.33</b>	<b>58,176.16</b>

## ED 279 Comparison

### Section 5: Totals and Adjustments

	1/30/2020 FY 20 - 21	1/25/2021 FY 21 - 22	Change
<b>A.) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment</b>			
Total Allocation	21,969,171.51	22,039,331.33	70,159.82
Total Local Contribution	7,493,016.34	7,505,000.00	11,983.66
Total State Contribution	14,476,155.17	14,534,331.33	58,176.16

### B.) Other Adjustments to State Contributions Only

1) Plus Audit Adjustments	-	-	-
2) Less Audit Adjustments	-	-	-
3) Less Adjustment for Unappropriated Local Contribution	-	-	-
4) Less Adjustment for Unallocated Balance in Excess of 3%	-	-	-
5) Special Education Budgetary Hardship Adjustment	-	-	-
6) Career & Technical Education Center Allocation	-	-	-
7) Plus Long-Term Drug Treatment Centers Adjustment	-	-	-
8) Education Service Center Member Allocation	-	-	-
9) Bus Refurbishing Adjustment	-	-	-
10) Less MaineCare Seed - Private	-	-	-
11) Less MaineCare Seed - Public	-	-	-

<b>C.) Adjusted State Contribution</b>	14,476,155.17	14,534,331.33	58,176.16
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Local and State Percentages Prior to Adjustments:

Local Share	34.11%	34.05%	-0.05%
State Share	65.89%	65.95%	0.05%

Local and State Percentages After Adjustments:

Local Share	34.11%	34.05%	-0.05%
State Share	65.89%	65.95%	0.05%

FYI: 100% EPS Allocation	21,969,171.51	22,039,331.33	70,159.82
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### Section F: Adjusted Local Contribution by Town

#### Total Allocation

Gardiner	9,198,492.11	9,122,079.24	(76,413)
Pittston	4,464,135.66	4,487,207.86	23,072
Randolph	1,986,013.10	1,943,869.03	(42,144)
West Gardiner	6,320,530.64	6,486,175.20	165,645
<b>Total</b>	<b>21,969,171.51</b>	<b>22,039,331.33</b>	<b>70,159.82</b>

#### Adjusted Local Contribution

Gardiner	2,793,606.34	2,786,988.33	(6,618)
Pittston	1,623,730.00	1,646,623.33	22,893
Randolph	711,523.66	715,081.67	3,558
West Gardiner	2,364,156.34	2,356,306.67	(7,850)
<b>Total</b>	<b>7,493,016.34</b>	<b>7,505,000.00</b>	<b>11,983.66</b>

#### Adjusted Percentage /Local Contribution

Gardiner	37.28%	37.14%	(0.0014)
Pittston	21.67%	21.94%	0.0027
Randolph	9.50%	9.53%	0.0003
West Gardiner	31.55%	31.39%	(0.0016)
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	-

## ED 279 Comparison

### Section 6: Scheduled Payments & Year to Date Payments

	1/30/2020 FY 20 - 21	1/25/2021 FY 21 - 22	Change
<b>Month /Subsidy Payment</b>			
July	1,206,346.26	1,211,194.28	4,848.02
August	1,206,346.26	1,211,194.28	4,848.02
September	1,206,346.26	1,211,194.28	4,848.02
October	1,206,346.26	1,211,194.28	4,848.02
November	1,206,346.26	1,211,194.28	4,848.02
December	1,206,346.26	1,211,194.28	4,848.02
January	1,206,346.26	1,211,194.28	4,848.02
February	1,206,346.26	1,211,194.28	4,848.02
March	1,206,346.26	1,211,194.28	4,848.02
April	1,206,346.26	1,211,194.28	4,848.02
May	1,206,346.26	1,211,194.28	4,848.02
June	1,206,346.31	1,211,194.25	4,847.94
<b>Total</b>	<b>14,476,155.17</b>	<b>14,534,331.33</b>	<b>58,176.16</b>