

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

ORG ID : 617

RSU 11/MSAD 11

2020 - 2021

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2018)	223.0	+	732.0	+	457.0	=	1,412.0	+	618.0	=	2,030.0
2) Attending Pupils (October 2019)	235.0	+	708.0	+	431.0	=	1,374.0	+	625.0	=	1,999.0
3) Attending Pupils Average	229.0	+	720.0	+	444.0	=	1,393.0	+	621.5	=	2,014.5
							69.15 %		30.85 %		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	15.27	(15: 1)	+	42.35	(17:1)	+	26.12	(17:1)	+	38.84	(16:1)	=	122.58	÷	136.0	=	0.90	x	7,755,236	=	6,990,027	=	4,833,511	2,156,516
2) Guidance	0.65	(350: 1)	+	2.06	(350:1)	+	1.27	(350:1)	+	2.49	(250:1)	=	6.47	÷	7.0	=	0.92	x	435,331	=	402,120	=	278,061	124,059
3) Librarians	0.29	(800: 1)	+	0.90	(800:1)	+	0.56	(800:1)	+	0.78	(800:1)	=	2.52	÷	2.0	=	1.26	x	112,850	=	142,086	=	98,251	43,835
4) Health	0.29	(800: 1)	+	0.90	(800:1)	+	0.56	(800:1)	+	0.78	(800:1)	=	2.52	÷	5.0	=	0.50	x	281,571	=	141,808	=	98,058	43,750
5) Education Techs	2.01	(114: 1)	+	6.32	(114:1)	+	1.42	(312:1)	+	1.97	(316:1)	=	11.71	÷	27.0	=	0.43	x	559,080	=	242,568	=	167,733	74,835
6) Library Techs	0.46	(500: 1)	+	1.44	(500:1)	+	0.89	(500:1)	+	1.24	(500:1)	=	4.03	÷	5.0	=	0.81	x	107,640	=	86,736	=	59,977	26,759
7) Clerical	1.15	(200: 1)	+	3.60	(200:1)	+	2.22	(200:1)	+	3.11	(200:1)	=	10.07	÷	11.0	=	0.92	x	381,742	=	349,554	=	241,712	107,842
8) School Admin.	0.75	(305: 1)	+	2.36	(305:1)	+	1.46	(305:1)	+	1.97	(315:1)	=	6.54	÷	9.0	=	0.73	x	789,744	=	573,899	=	396,844	177,055

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	5,307,881		2,368,160	=	1,008,497	449,950
2) Education & Library Technicians	36.00%	X	227,710		101,594	=	81,976	36,574
3) Clerical	29.00%	X	241,712		107,842	=	70,096	31,274
4) School Administrators	14.00%	X	396,844		177,055	=	55,558	24,788

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students		Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	45	45	X	1,393.0		621.5	=	62,685	27,968
2) Supplies and Equipment	392	542	X	1,393.0		621.5	=	546,056	336,853
3) Professional Development	67	67	X	1,393.0		621.5	=	93,331	41,641
4) Instructional Leadership Support	31	31	X	1,393.0		621.5	=	43,183	19,267
5) Co- and Extra-Curricular Student	42	130	X	1,393.0		621.5	=	58,506	80,795
6) System Administration/Support	135	135	X	1,393.0		621.5	=	188,055	83,903
7) Operations & Maintenance	1147	1362	X	1,393.0		621.5	=	1,597,771	846,483

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries					Regional Index =	0.95		-311,842	-139,131
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Section 1: Totals

Divided by Attending Pupils:							÷	1,393.0	621.5
Calculated EPS Rates Per Pupil:							=	6,940	7,393

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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 2018	95.0 +	1,318.0 +	597.0 =	2,010.0
2)	October 2019 (may include 4YO/PreK estimates)	93.0 +	1,283.0 +	600.0 =	1,976.0
3)	Subsidizable Pupils Average	94.0 +	1,300.5 +	598.5 =	1,993.0

B) Basic Counts		Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations	
1)	4YO/PreK Pupils (Most Recent Oct Only)	93.0	X	6,940	=	645,420.00	
2)	K-8 Pupils	1,300.5	X	6,940	=	9,025,470.00	
3)	9-12 Pupils	598.5	X	7,393	=	4,424,710.50	
4)	Adult Education Courses at .1	17.5	X	7,393	=	129,377.50	
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	6,940	=	0.00	
6)	K-8 Equiv. Instruction Pupils	0.125	X	6,940	=	867.50	
7)	9-12 Equiv. Instruction Pupils	0.250	X	7,393	=	1,848.25	

C) Weighted Counts (Most Recent Oct Only)		Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1)	4YO/PreK Disadvantaged @ 0.4222	39.3	X	0.15	X	6,940	=	40,911.30	
2)	K-8 Disadvantaged @ 0.4222	549.1	X	0.15	X	6,940	=	571,613.10	
3)	9-12 Disadvantaged @ 0.4222	252.7	X	0.15	X	7,393	=	280,231.67	
4)	4YO/PreK English Learners	0.0	X	0.700	X	6,940	=	0.00	
5)	K-8 English Learners	5.0	X	0.700	X	6,940	=	24,290.00	
6)	9-12 English Learners	4.0	X	0.700	X	7,393	=	20,700.40	

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations	
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	93.0	X		X	51.00	=	4,743.00	
2)	K-8 Student Assessment	1,300.5	X		X	51.00	=	66,325.50	
3)	9-12 Student Assessment	598.5	X		X	51.00	=	30,523.50	
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	93.0	X		X	111.00	=	10,323.00	
5)	K-8 Technology Resources	1,300.5	X		X	111.00	=	144,355.50	
6)	9-12 Technology Resources	598.5	X		X	334.00	=	199,899.00	
7)	4YO/PreK Pupils (Most Recent Oct Only)	93.0	X	0.10	X	6,940	=	64,542.00	
8)	K-2 Pupils	414.5	X	0.10	X	6,940	=	287,663.00	
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	39.3	X	0.05	X	6,940	=	13,637.10	
10)	K-8 Disadvantaged Targeted	549.1	X	0.05	X	6,940	=	190,537.70	
11)	9-12 Disadvantaged Targeted	252.7	X	0.05	X	7,393	=	93,410.56	

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 = 16,271,400.08

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2018 - 2019	192,933.75	X	102.20%	=	197,178.29
2)	Special Education - EPS Allocation		X		=	3,426,364.80
3)	Special Education - High-Cost Out-of-District Allocation		X		=	369.65
4)	Transportation Operating - EPS Allocation		X		=	1,507,879.62
5)	Approved Bus Allocation (Purchase Year FY 20 or earlier)		X		=	0.00
<b>Total Other Subsidizable Costs</b>						<b>5,131,792.36</b>

B) Teacher Retirement Amount (Normalized Cost)

522,971.07

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 21,926,163.51**

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 2019 - 20		RSU 11/MSAD 11			<b>43,008.00</b>
4)	Approved Lease Purchase for 2019 - 20 for		RSU 11/MSAD 11			<b>0.00</b>
<b>Total Debt Service Allocation</b>						<b>43,008.00</b>

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 21,969,171.51**

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Section : 4

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

## A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs &amp; 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
Gardiner	818.0	41.87%	9,180,484.66 +	18,007.45 =	9,198,492.11
Pittston	397.0	20.32%	4,455,396.43 +	8,739.23 =	4,464,135.66
Randolph	176.5	9.04%	1,982,125.18 +	3,887.92 =	1,986,013.10
West Gardiner	562.0	28.77%	6,308,157.24 +	12,373.40 =	6,320,530.64
<b>Total</b>	<b>1,953.5</b>	<b>100.00%</b>	<b>21,926,163.51</b>	<b>43,008.00</b>	<b>21,969,171.51</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
Gardiner	341,516,667	8.18	2,793,606.34
Pittston	198,500,000	8.18	1,623,730.00
Randolph	86,983,333	8.18	711,523.66
West Gardiner	289,016,667	8.18	2,364,156.34
<b>Total</b>	<b>916,016,667</b>		<b>7,493,016.34</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)
Gardiner	9,198,492.11 -	2,793,606.34	8.18	6,404,885.77
Pittston	4,464,135.66 -	1,623,730.00	8.18	2,840,405.66
Randolph	1,986,013.10 -	711,523.66	8.18	1,274,489.44
West Gardiner	6,320,530.64 -	2,364,156.34	8.18	3,956,374.30
<b>Total</b>	<b>21,969,171.51 -</b>	<b>7,493,016.34</b>		<b>14,476,155.17</b>

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Section : 5

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
<b>A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment</b>	21,969,171.51	7,493,016.34	14,476,155.17
<b>6) Totals after adjustment to Local and State Contributions</b>	<b>21,969,171.51</b>	<b>7,493,016.34</b>	<b>14,476,155.17</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			0.00
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00

**C) Adjusted State Contribution** **14,476,155.17**

<b>Local and State Percentages Prior to Adjustments :</b>	<b>Local Share % = 34.11 %</b>	<b>State Share % = 65.89 %</b>
<b>Local and State Percentages After Adjustments :</b>	<b>Local Share % = 34.11 %</b>	<b>State Share % = 65.89 %</b>
<b>FYI : 100% EPS Allocation</b>	<b>21,969,171.51</b>	

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Gardiner	9,198,492.11	2,793,606.34	37.28%	8.18
Pittston	4,464,135.66	1,623,730.00	21.67%	8.18
Randolph	1,986,013.10	711,523.66	9.50%	8.18
West Gardiner	6,320,530.64	2,364,156.34	31.55%	8.18
<b>Totals</b>	<b>21,969,171.51</b>	<b>7,493,016.34</b>	<b>100.00%</b>	

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Section : 6

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,206,346.26	0.00	0.00	0.00
August	1,206,346.26	0.00	0.00	0.00
September	1,206,346.26	0.00	0.00	0.00
October	1,206,346.26	0.00	0.00	0.00
November	1,206,346.26	0.00	0.00	0.00
December	1,206,346.26	0.00	0.00	0.00
January	1,206,346.26	0.00	0.00	0.00
February	1,206,346.26	0.00	0.00	0.00
March	1,206,346.26	0.00	0.00	0.00
April	1,206,346.26	0.00	0.00	0.00
May	1,206,346.26	0.00	0.00	0.00
June	1,206,346.31	0.00	0.00	0.00
<b>TOTAL</b>	<b>14,476,155.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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