

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

ORG ID : 1450

RSU 10

2020 - 2021

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 2018)	236.0	+	619.0	+	388.0	=	1,243.0	+	546.0	=	1,789.0
2) Attending Pupils (October 2019)	203.0	+	632.0	+	414.0	=	1,249.0	+	509.0	=	1,758.0
3) Attending Pupils Average	219.5	+	625.5	+	401.0		1,246.0	+	527.5		1,773.5
							70.26 %		29.74 %		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	14.63	(15: 1)	+	36.79	(17:1)	+	23.59	(17:1)	+	32.97	(16:1)	=	107.98	÷	125.2	=	0.86	x	6,926,212	=	5,973,858	=	4,197,027	1,776,831
2) Guidance	0.63	(350: 1)	+	1.79	(350:1)	+	1.15	(350:1)	+	2.11	(250:1)	=	5.67	÷	8.4	=	0.68	x	528,387	=	356,661	=	250,578	106,083
3) Librarians	0.27	(800: 1)	+	0.78	(800:1)	+	0.50	(800:1)	+	0.66	(800:1)	=	2.22	÷	2.0	=	1.11	x	120,885	=	133,994	=	94,140	39,854
4) Health	0.27	(800: 1)	+	0.78	(800:1)	+	0.50	(800:1)	+	0.66	(800:1)	=	2.22	÷	4.0	=	0.55	x	235,194	=	130,349	=	91,579	38,770
5) Education Techs	1.93	(114: 1)	+	5.49	(114:1)	+	1.29	(312:1)	+	1.67	(316:1)	=	10.37	÷	13.3	=	0.78	x	293,706	=	228,932	=	160,840	68,092
6) Library Techs	0.44	(500: 1)	+	1.25	(500:1)	+	0.80	(500:1)	+	1.06	(500:1)	=	3.55	÷	2.2	=	1.61	x	47,592	=	76,731	=	53,909	22,822
7) Clerical	1.10	(200: 1)	+	3.13	(200:1)	+	2.01	(200:1)	+	2.64	(200:1)	=	8.87	÷	10.6	=	0.84	x	383,117	=	320,500	=	225,172	95,328
8) School Admin.	0.72	(305: 1)	+	2.05	(305:1)	+	1.31	(305:1)	+	1.67	(315:1)	=	5.76	÷	7.0	=	0.82	x	609,525	=	501,535	=	352,361	149,174

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	4,633,324	1,961,538	=	880,332	372,692
2) Education & Library Technicians	36.00%	X	214,749	90,914	=	77,310	32,729
3) Clerical	29.00%	X	225,172	95,328	=	65,300	27,645
4) School Administrators	14.00%	X	352,361	149,174	=	49,331	20,884

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	1,246.0	527.5	=	56,070	23,738
2) Supplies and Equipment	392	542	X	1,246.0	527.5	=	488,432	285,905
3) Professional Development	67	67	X	1,246.0	527.5	=	83,482	35,343
4) Instructional Leadership Support	31	31	X	1,246.0	527.5	=	38,626	16,353
5) Co- and Extra-Curricular Student	42	130	X	1,246.0	527.5	=	52,332	68,575
6) System Administration/Support	135	135	X	1,246.0	527.5	=	168,210	71,213
7) Operations & Maintenance	1147	1362	X	1,246.0	527.5	=	1,429,162	718,455

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.94					-328,901	-139,242
--	------------------	------	--	--	--	--	----------	----------

Section 1: Totals

Divided by Attending Pupils:	÷	1,246.0	527.5
Calculated EPS Rates Per Pupil:	=	6,810	7,263

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21

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

ORG ID : 1450

RSU 10

2020 - 2021

Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)

		4YO/PreK	K-8	9-12	Total
1)	October 2018	84.0 +	1,179.0 +	537.0 =	1,800.0
2)	October 2019 (may include 4YO/PreK estimates)	64.0 +	1,215.0 +	505.0 =	1,784.0
3)	Subsidizable Pupils Average	74.0 +	1,197.0 +	521.0 =	1,792.0

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	64.0	X	6,810 =	435,840.00
2)	K-8 Pupils	1,197.0	X	6,810 =	8,151,570.00
3)	9-12 Pupils	521.0	X	7,263 =	3,784,023.00
4)	Adult Education Courses at .1	6.2	X	7,263 =	45,030.60
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	6,810 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.000	X	6,810 =	0.00
7)	9-12 Equiv. Instruction Pupils	2.250	X	7,263 =	16,341.75

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.6591	42.2	X 0.15	X	6,810 =	43,107.30
2)	K-8 Disadvantaged @ 0.6591	788.9	X 0.15	X	6,810 =	805,861.35
3)	9-12 Disadvantaged @ 0.6591	343.4	X 0.15	X	7,263 =	374,117.13
4)	4YO/PreK English Learners	0.0	X 0.700	X	6,810 =	0.00
5)	K-8 English Learners	12.0	X 0.700	X	6,810 =	57,204.00
6)	9-12 English Learners	0.0	X 0.700	X	7,263 =	0.00

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	64.0		X	51.00 =	3,264.00
2)	K-8 Student Assessment	1,197.0		X	51.00 =	61,047.00
3)	9-12 Student Assessment	521.0		X	51.00 =	26,571.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	64.0		X	111.00 =	7,104.00
5)	K-8 Technology Resources	1,197.0		X	111.00 =	132,867.00
6)	9-12 Technology Resources	521.0		X	334.00 =	174,014.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	64.0	X 0.10	X	6,810 =	43,584.00
8)	K-2 Pupils	411.0	X 0.10	X	6,810 =	279,891.00
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	42.2	X 0.05	X	6,810 =	14,369.10
10)	K-8 Disadvantaged Targeted	788.9	X 0.05	X	6,810 =	268,620.45
11)	9-12 Disadvantaged Targeted	343.4	X 0.05	X	7,263 =	124,705.71

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

= 14,849,132.39

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21

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

ORG ID : 1450

RSU 10

2020 - 2021

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2018 - 2019	231,898.61	X	102.20%	=	237,000.38
2)	Special Education - EPS Allocation		X		=	4,854,831.25
3)	Special Education - High-Cost Out-of-District Allocation		X		=	290,176.30
4)	Transportation Operating - EPS Allocation		X		=	1,369,768.41
5)	Approved Bus Allocation (Purchase Year FY 20 or earlier)		X		=	<u>123,536.16</u>
					Total Other Subsidizable Costs	= 6,875,312.50
						<u>568,970.22</u>

B) Teacher Retirement Amount (Normalized Cost)

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 22,293,415.11

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal	Interest	Total
2)	Total Debt Service Principal & Interest Payments					
3)	Approved Lease for 2019 - 20		RSU 10			0.00
4)	Approved Lease Purchase for 2019 - 20 for		RSU 10			0.00
					Total Debt Service Allocation	= 0.00

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 22,293,415.11

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21

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

ORG ID : 1450

RSU 10

2020 - 2021

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	265.0	15.21%	3,390,828.44 +	0.00 =	3,390,828.44
Hanover	29.5	1.69%	376,758.72 +	0.00 =	376,758.72
Hartford	148.5	8.52%	1,899,398.97 +	0.00 =	1,899,398.97
Mexico	394.0	22.62%	5,042,770.50 +	0.00 =	5,042,770.50
Roxbury	39.5	2.27%	506,060.52 +	0.00 =	506,060.52
Rumford	753.0	43.23%	9,637,443.35 +	0.00 =	9,637,443.35
Sumner	112.5	6.46%	1,440,154.61 +	0.00 =	1,440,154.61
Total	1,742.0	100.00%	22,293,415.11	0.00	22,293,415.11

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	125,183,333	8.18	1,023,999.66
Hanover	44,483,333	8.18	363,873.66
Hartford	115,750,000	8.18	946,835.00
Mexico	106,033,333	8.18	867,352.66
Roxbury	165,850,000	8.18	1,356,653.00
Rumford	505,650,000	8.18	4,136,217.00
Sumner	69,883,333	8.18	571,645.66
Total	1,132,833,332		9,266,576.64

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	3,390,828.44 -	1,023,999.66	8.18	2,366,828.78
Hanover	376,758.72 -	363,873.66	8.18	12,885.06
Hartford	1,899,398.97 -	946,835.00	8.18	952,563.97
Mexico	5,042,770.50 -	867,352.66	8.18	4,175,417.84
Roxbury	506,060.52 -	506,060.52	3.05	0.00
Rumford	9,637,443.35 -	4,136,217.00	8.18	5,501,226.35
Sumner	1,440,154.61 -	571,645.66	8.18	868,508.95
Total	22,293,415.11 -	8,415,984.16		13,877,430.95

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

ORG ID : 1450

RSU 10

2020 - 2021

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	22,293,415.11	8,415,984.16	13,877,430.95
6) Totals after adjustment to Local and State Contributions	22,293,415.11	8,415,984.16	13,877,430.95
B) Other Adjustments to State Contribution Only			
1) Plus Audit Adjustments			24,182.91
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			104,128.72
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			14,005,742.58
Local and State Percentages Prior to Adjustments :	Local Share % = 37.75 %	State Share % = 62.25 %	
Local and State Percentages After Adjustments :	Local Share % = 37.75 %	State Share % = 62.25 %	
FYI : 100% EPS Allocation	22,293,415.11		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Buckfield	3,390,828.44	1,023,999.66	12.17%	8.18
Hanover	376,758.72	363,873.66	4.32%	8.18
Hartford	1,899,398.97	946,835.00	11.25%	8.18
Mexico	5,042,770.50	867,352.66	10.31%	8.18
Roxbury	506,060.52	506,060.52	6.01%	3.05
Rumford	9,637,443.35	4,136,217.00	49.15%	8.18
Sumner	1,440,154.61	571,645.66	6.79%	8.18
Totals	22,293,415.11	8,415,984.16	100.00%	

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21

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

ORG ID : 1450

RSU 10

2020 - 2021

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,167,145.22	0.00	0.00	0.00
August	1,167,145.22	0.00	0.00	0.00
September	1,167,145.22	0.00	0.00	0.00
October	1,167,145.22	0.00	0.00	0.00
November	1,167,145.22	0.00	0.00	0.00
December	1,167,145.22	0.00	0.00	0.00
January	1,167,145.22	0.00	0.00	0.00
February	1,167,145.22	0.00	0.00	0.00
March	1,167,145.22	0.00	0.00	0.00
April	1,167,145.22	0.00	0.00	0.00
May	1,167,145.22	0.00	0.00	0.00
June	1,167,145.16	0.00	0.00	0.00
TOTAL	14,005,742.58	0.00	0.00	0.00

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21