

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

ORG ID : 626

RSU 82/MSAD 12

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)	10.0	+	56.0	+	40.0	=	106.0	+	43.0	=	149.0
2) Attending Pupils (October 2020)	7.0	+	43.0	+	29.0	=	79.0	+	44.0	=	123.0
3) Attending Pupils Average	8.5	+	49.5	+	34.5		92.5	+	43.5		136.0
							68.01 %		31.99 %		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	0.57	(15:1)	+	3.09	(16:1)	+	2.03	(17:1)	+	2.72	(16:1)	=	8.41	÷	15.6	=	0.54	x	882,977	=	475,933	=	323,704	152,229
2) Guidance	0.03	(315:1)	+	0.16	(315:1)	+	0.11	(315:1)	+	0.19	(225:1)	=	0.49	÷	1.0	=	0.49	x	41,268	=	20,096	=	13,668	6,428
3) Librarians	0.01	(720:1)	+	0.07	(720:1)	+	0.05	(720:1)	+	0.06	(720:1)	=	0.19	÷	0.5	=	0.38	x	29,743	=	11,237	=	7,643	3,594
4) Health	0.01	(720:1)	+	0.07	(720:1)	+	0.05	(720:1)	+	0.06	(720:1)	=	0.19	÷	0.2	=	0.94	x	12,477	=	11,785	=	8,016	3,769
5) Education Techs	0.08	(103:1)	+	0.48	(103:1)	+	0.12	(281:1)	+	0.15	(285:1)	=	0.84	÷	0.9	=	0.93	x	17,536	=	16,348	=	11,119	5,229
6) Library Techs	0.02	(450:1)	+	0.11	(450:1)	+	0.08	(450:1)	+	0.10	(450:1)	=	0.30	÷	0.8	=	0.38	x	17,738	=	6,701	=	4,558	2,143
7) Clerical	0.05	(180:1)	+	0.28	(180:1)	+	0.19	(180:1)	+	0.24	(180:1)	=	0.76	÷	2.5	=	0.30	x	80,171	=	24,229	=	16,479	7,750
8) School Admin.	0.03	(275:1)	+	0.18	(275:1)	+	0.13	(275:1)	+	0.15	(284:1)	=	0.49	÷	0.9	=	0.54	x	72,111	=	39,223	=	26,677	12,546

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	353,031		166,020	=	67,076	31,544
2) Education & Library Technicians	36.00%	X	15,677		7,372	=	5,644	2,654
3) Clerical	29.00%	X	16,479		7,750	=	4,779	2,248
4) School Administrators	14.00%	X	26,677		12,546	=	3,735	1,756

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	92.5		43.5	=	4,255	2,001
2) Supplies and Equipment	399	552	X	92.5		43.5	=	36,908	24,012
3) Professional Development	68	68	X	92.5		43.5	=	6,290	2,958
4) Instructional Leadership Support	32	32	X	92.5		43.5	=	2,960	1,392
5) Co- and Extra-Curricular Student	43	132	X	92.5		43.5	=	3,978	5,742
6) System Administration/Support	135	135	X	92.5		43.5	=	12,488	5,873
7) Operations & Maintenance	1168	1387	X	92.5		43.5	=	108,040	60,335

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.03						12,484	5,871
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Section 1: Totals

Divided by Attending Pupils:	÷	92.5	43.5
Calculated EPS Rates Per Pupil:	=	7,357	7,818

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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	0.0 +	86.0 +	40.0 =	126.0
2)	October 2020 (may include 4YO/PreK estimates)	0.0 +	62.0 +	40.0 =	102.0
3)	Subsidizable Pupils Average	0.0 +	74.0 +	40.0 =	114.0

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	0.0	X	7,357 =	0.00
2)	K-8 Pupils	74.0	X	7,357 =	544,418.00
3)	9-12 Pupils	40.0	X	7,818 =	312,720.00
4)	Adult Education Courses at .1	0.0	X	7,818 =	0.00
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,357 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.000	X	7,357 =	0.00
7)	9-12 Equiv. Instruction Pupils	0.000	X	7,818 =	0.00

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.3548	0.0	X 0.15	X	7,357 =	0.00
2)	K-8 Disadvantaged @ 0.3548	26.3	X 0.15	X	7,357 =	29,023.37
3)	9-12 Disadvantaged @ 0.3548	14.2	X 0.15	X	7,818 =	16,652.34
4)	4YO/PreK English Learners	0.0	X 0.700	X	7,357 =	0.00
5)	K-8 English Learners	0.0	X 0.700	X	7,357 =	0.00
6)	9-12 English Learners	1.0	X 0.700	X	7,818 =	5,472.60

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	0.0		X	52.00 =	0.00
2)	K-8 Student Assessment	74.0		X	52.00 =	3,848.00
3)	9-12 Student Assessment	40.0		X	52.00 =	2,080.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	0.0		X	113.00 =	0.00
5)	K-8 Technology Resources	74.0		X	113.00 =	8,362.00
6)	9-12 Technology Resources	40.0		X	340.00 =	13,600.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	0.0	X 0.10	X	7,357 =	0.00
8)	K-2 Pupils	22.0	X 0.10	X	7,357 =	16,185.40
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	0.0	X 0.05	X	7,357 =	0.00
10)	K-8 Disadvantaged Targeted	26.3	X 0.05	X	7,357 =	9,674.46
11)	9-12 Disadvantaged Targeted	14.2	X 0.05	X	7,818 =	5,550.78

E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment				=	76,795.11
2)	9-12 Isolated Small School Adjustment				=	83,775.48

Section 2: Operating Allocation Totals

= 1,128,157.54

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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	18,746.18	X	101.80%	=	19,083.61
2)	Special Education - EPS Allocation		X		=	247,299.91
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	75,520.49
5)	Approved Bus Allocation (Purchase Year FY 21 or earlier)		X		=	0.00
						Total Other Subsidizable Costs
					=	341,904.01
B) Teacher Retirement Amount (Normalized Cost)						<u>46,354.19</u>

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 1,516,415.74

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 2020 - 21		RSU 82/MSAD 12			0.00
4)	Approved Lease Purchase for 2020 - 21 for		RSU 82/MSAD 12			0.00
					Total Debt Service Allocation	0.00

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 1,516,415.74

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
Jackman	89.0	78.07%	1,183,865.77 +	0.00 =	1,183,865.77
Moose River	25.0	21.93%	332,549.97 +	0.00 =	332,549.97
Total	114.0	100.00%	1,516,415.74	0.00	1,516,415.74

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
Jackman	83,983,333	7.90	663,468.33
Moose River	33,150,000	7.90	261,885.00
Total	117,133,333		925,353.33

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)
Jackman	1,183,865.77 -	663,468.33	7.90	520,397.44
Moose River	332,549.97 -	261,885.00	7.90	70,664.97
Total	1,516,415.74 -	925,353.33		591,062.41

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Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	1,516,415.74	925,353.33	591,062.41
6) Totals after adjustment to Local and State Contributions	1,516,415.74	925,353.33	591,062.41
B) Other Adjustments to State Contribution Only			
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) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			591,062.41
Local and State Percentages Prior to Adjustments :	Local Share % =	61.02 %	State Share % = 38.98 %
Local and State Percentages After Adjustments :	Local Share % =	61.02 %	State Share % = 38.98 %
FYI : 100% EPS Allocation	1,516,415.74		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Jackman	1,183,865.77	663,468.33	71.70%	7.90
Moose River	332,549.97	261,885.00	28.30%	7.90
Totals	1,516,415.74	925,353.33	100.00%	

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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	27,648.71	0.00	0.00	0.00
August	27,648.71	0.00	0.00	0.00
September	27,648.71	0.00	0.00	0.00
October	27,648.71	0.00	0.00	0.00
November	27,648.71	0.00	0.00	0.00
December	27,648.71	0.00	0.00	0.00
January	27,648.71	0.00	0.00	0.00
February	27,648.71	0.00	0.00	0.00
March	27,648.71	0.00	0.00	0.00
April	27,648.71	0.00	0.00	0.00
May	27,648.71	0.00	0.00	0.00
June	286,926.60	0.00	0.00	0.00
TOTAL	591,062.41	0.00	0.00	0.00

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