

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

ORG ID : 626

RSU 82/MSAD 12

2018 - 2019

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 2016)	9.0	66.0	41.0	116.0	55.0	171.0
2) Attending Pupils (October 2017)	10.0	53.0	42.0	105.0	42.0	147.0
3) Attending Pupils Average	9.5	59.5	41.5	110.5	48.5	159.0
				70 %	30 %	100 %

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	SAU Data in EPS Matrix	Adjusted EPS Salary	Elementary Salary	Secondary Salary
1) Teachers	0.6	(15:1)	3.5	(17:1)	2.4	(17:1)	3.0	(16:1)	9.5	15.4	0.62	791,659	490,829	341,126	149,703
2) Guidance	0.0	(315:1)	0.2	(315:1)	0.1	(315:1)	0.2	(225:1)	0.5	1.0	0.50	54,464	27,232	18,926	8,306
3) Librarians	0.0	(720:1)	0.1	(720:1)	0.1	(720:1)	0.1	(720:1)	0.3	0.0	0.30	0	10,541	7,326	3,215
4) Health	0.0	(720:1)	0.1	(720:1)	0.1	(720:1)	0.1	(720:1)	0.3	0.0	0.30	0	13,545	9,414	4,131
5) Education Techs	0.1	(103:1)	0.6	(103:1)	0.1	(281:1)	0.2	(285:1)	1.0	3.5	0.29	73,867	21,421	14,888	6,533
6) Library Techs	0.0	(450:1)	0.1	(450:1)	0.1	(450:1)	0.1	(450:1)	0.3	0.5	0.60	11,084	6,650	4,622	2,028
7) Clerical	0.1	(180:1)	0.3	(180:1)	0.2	(180:1)	0.3	(180:1)	0.9	2.5	0.36	73,569	26,485	18,407	8,078
8) School Admin.	0.0	(275:1)	0.2	(275:1)	0.2	(275:1)	0.2	(284:1)	0.6	1.0	0.60	79,167	47,500	33,012	14,488

C) Computation of Benefits:

	Percentage	Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	376,792	165,355	71,590	31,417
2) Education & Library Technicians	36.00%	19,510	8,561	7,024	3,082
3) Clerical	29.00%	18,407	8,078	5,338	2,343
4) School Administrators	14.00%	33,012	14,488	4,622	2,028

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	43	43	110.5	48.5	4,752	2,086
2) Supplies and Equipment	378	521	110.5	48.5	41,769	25,269
3) Professional Development	65	65	110.5	48.5	7,183	3,153
4) Instructional Leadership Support	29	29	110.5	48.5	3,205	1,407
5) Co- and Extra-Curricular Student	40	125	110.5	48.5	4,420	6,063
6) System Administration/Support	92	92	110.5	48.5	10,166	4,462
7) Operations & Maintenance	1103	1311	110.5	48.5	121,882	63,584

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 1.03	13,574	5,957
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Section 1: Totals

Divided by Attending Pupils:	÷	110.5	48.5
Calculated EPS Rates Per Pupil:	=	6,726	7,162

Preliminary Enacted Per PL2017Ch284PartC – Adjustments will be made to these printouts throughout FY 19

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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 2016	0.0 +	99.0 +	48.0 =	147.0
2) October 2017 (includes 4YO/PreK estimates)	9.0 +	92.0 +	37.0 =	138.0

B) Basic Counts	Average Pupils	SAU EPS Rates from Page 1	Basic Cost Allocations
1) 4YO/PreK Pupils (Most Recent Oct Only)	9.0	X 6,726 =	60,534.00
2) K-8 Pupils	95.5	X 6,726 =	642,333.00
3) 9-12 Pupils	42.5	X 7,162 =	304,385.00
4) Adult Education Courses at .1	0.0	X 7,162 =	0.00
5) 4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X 6,726 =	0.00
6) K-8 Equiv. Instruction Pupils	0.250	X 6,726 =	1,681.50
7) 9-12 Equiv. Instruction Pupils	0.500	X 7,162 =	3,581.00

C) Weighted Counts (Most Recent Oct Only)	Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1) 4YO/PreK Disadvantaged @ 0.5435	4.9 X	0.15 X	6,726 =	4,943.61
2) K-8 Disadvantaged @ 0.5435	51.9 X	0.15 X	6,726 =	52,361.91
3) 9-12 Disadvantaged @ 0.5435	23.1 X	0.15 X	7,162 =	24,816.33
4) 4YO/PreK Limited English Prof.	0.0 X	0.700 X	6,726 =	0.00
5) K-8 Limited English Prof.	5.0 X	0.700 X	6,726 =	23,541.00
6) 9-12 Limited English Prof.	0.0 X	0.700 X	7,162 =	0.00

D) Targeted Funds	Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1) 4YO/PreK Student Assessment (Most Recent Oct Only)	9.0	X	49.00 =	441.00
2) K-8 Student Assessment	95.5	X	49.00 =	4,679.50
3) 9-12 Student Assessment	42.5	X	49.00 =	2,082.50
4) 4YO/PreK Technology Resources (Most Recent Oct Only)	9.0	X	107.00 =	963.00
5) K-8 Technology Resources	95.5	X	107.00 =	10,218.50
6) 9-12 Technology Resources	42.5	X	322.00 =	13,685.00
7) 4YO/PreK Pupils (Most Recent Oct Only)	9.0 X	0.10 X	6,726 =	6,053.40
8) K-2 Pupils	26.5 X	0.10 X	6,726 =	17,823.90
9) 4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	4.9 X	0.05 X	6,726 =	1,647.87
10) K-8 Disadvantaged Targeted	51.9 X	0.05 X	6,726 =	17,453.97
11) 9-12 Disadvantaged Targeted	23.1 X	0.05 X	7,162 =	8,272.11

E) Isolated Small School Adjustment	
1) PreK-8 Small School Adjustment	= 99,204.00
2) 9-12 Small School Adjustment	= 81,220.82

Section 2: Operating Allocation Totals	=	1,381,922.92
Percentage of EPS Transition Amount:	X	100.00%
Adjusted Total Operating Allocation Amount:	=	1,381,922.92

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2016 - 2017	13,717.72	X	101.30%	=	13,896.05
2)	Special Education - EPS Allocation		X		=	236,978.94
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	71,374.85
5)	Approved Bus Allocation (Purchase Year FY 18 or earlier)		X		=	0.00
Total Other Subsidizable Costs						= 322,249.84

B) Teacher Retirement Amount (Normalized Cost)

46,359.62

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 1,750,532.38

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Weighted Counts	Principal (Most Recent Debt Only)	Interest	Total
2)	Total Debt Service Principal & Interest Payments						
3)	Approved Lease for 2017 - 18		RSU 82/MSAD 12				0.00
4)	Approved Lease Purchase for 2017 - 18 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) = 1,750,532.38

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Section : 4

Section 4 : Calculation of Required Local Contribution - Mill Expectation

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	109.5	79.35%	1,389,047.44 +	0.00 =	1,389,047.44
Moose River	28.5	20.65%	361,484.94 +	0.00 =	361,484.94
Total	138.0	100.00%	1,750,532.38	0.00	1,750,532.38

B) State Valuation by Member Municipality

Member Municipality	2016 - 2017 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Jackman	81,725,000	8.51	695,479.75
Moose River	29,225,000	8.51	248,704.75
Total	110,950,000		944,184.50

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

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Jackman	1,389,047.44 -	695,479.75	8.51	693,567.69
Moose River	361,484.94 -	248,704.75	8.51	112,780.19
Total	1,750,532.38 -	944,184.50		806,347.88

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Section : 5

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution	1,750,532.38	944,184.50	806,347.88
Totals after adjustment to Local and State Contributions	1,750,532.38	944,184.50	806,347.88
B) Other Adjustments to State Contribution			
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) Regionalization and efficiency assistance			0.00
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
Adjusted State Contribution	1,750,532.38	944,184.50	806,347.88
Local and State Percentages Prior to Adjustments :	Local Share % = 53.94 %	State Share % = 46.06 %	
Local and State Percentages After Adjustments :	Local Share % = 53.94 %	State Share % = 46.06 %	
FYI : 100% EPS Allocation	1,750,532.38		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mill Rate
Jackman	1,389,047.44	695,479.75	73.66%	8.51
Moose River	361,484.94	248,704.75	26.34%	8.51
Totals	1,750,532.38	944,184.50	100.00%	

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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	67,195.66	0.00	0.00	0.00
August	67,195.66	0.00	0.00	0.00
September	67,195.66	0.00	0.00	0.00
October	67,195.66	0.00	0.00	0.00
November	67,195.66	0.00	0.00	0.00
December	67,195.66	0.00	0.00	0.00
January	67,195.66	0.00	0.00	0.00
February	67,195.66	0.00	0.00	0.00
March	67,195.66	0.00	0.00	0.00
April	67,195.66	0.00	0.00	0.00
May	67,195.66	0.00	0.00	0.00
June	67,195.62	0.00	0.00	0.00
TOTAL	806,347.88	0.00	0.00	0.00

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