

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

ORG ID : 1457

RSU 18

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)	280.0	+	959.0	+	663.0	=	1,902.0	+	714.0	=	2,616.0
2) Attending Pupils (October 2019)	290.0	+	926.0	+	666.0	=	1,882.0	+	725.0	=	2,607.0
3) Attending Pupils Average	285.0	+	942.5	+	664.5	=	1,892.0	+	719.5	=	2,611.5
							72.45 %		27.55 %		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	19.00	(15: 1)	+	55.44	(17:1)	+	39.09	(17:1)	+	44.97	(16:1)	=	158.50	÷	184.1	=	0.86	x	10,298,785	=	8,866,636	=	6,423,770	2,442,866
2) Guidance	0.81	(350: 1)	+	2.69	(350:1)	+	1.90	(350:1)	+	2.88	(250:1)	=	8.28	÷	10.5	=	0.79	x	607,090	=	478,952	=	346,995	131,957
3) Librarians	0.36	(800: 1)	+	1.18	(800:1)	+	0.83	(800:1)	+	0.90	(800:1)	=	3.26	÷	4.0	=	0.82	x	228,622	=	186,578	=	135,173	51,405
4) Health	0.36	(800: 1)	+	1.18	(800:1)	+	0.83	(800:1)	+	0.90	(800:1)	=	3.26	÷	8.0	=	0.41	x	472,598	=	192,844	=	139,713	53,131
5) Education Techs	2.50	(114: 1)	+	8.27	(114:1)	+	2.13	(312:1)	+	2.28	(316:1)	=	15.17	÷	30.3	=	0.50	x	605,232	=	303,100	=	219,592	83,508
6) Library Techs	0.57	(500: 1)	+	1.89	(500:1)	+	1.33	(500:1)	+	1.44	(500:1)	=	5.22	÷	7.5	=	0.70	x	179,460	=	124,976	=	90,544	34,432
7) Clerical	1.43	(200: 1)	+	4.71	(200:1)	+	3.32	(200:1)	+	3.60	(200:1)	=	13.06	÷	14.4	=	0.91	x	508,321	=	460,930	=	333,938	126,992
8) School Admin.	0.93	(305: 1)	+	3.09	(305:1)	+	2.18	(305:1)	+	2.28	(315:1)	=	8.49	÷	11.3	=	0.75	x	994,380	=	746,879	=	541,105	205,774

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	7,045,651		2,679,359	=	1,338,674	509,078
2) Education & Library Technicians	36.00%	X	310,136		117,940	=	111,649	42,458
3) Clerical	29.00%	X	333,938		126,992	=	96,842	36,828
4) School Administrators	14.00%	X	541,105		205,774	=	75,755	28,808

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	1,892.0		719.5	=	85,140	32,378
2) Supplies and Equipment	392	542	X	1,892.0		719.5	=	741,664	389,969
3) Professional Development	67	67	X	1,892.0		719.5	=	126,764	48,207
4) Instructional Leadership Support	31	31	X	1,892.0		719.5	=	58,652	22,305
5) Co- and Extra-Curricular Student	42	130	X	1,892.0		719.5	=	79,464	93,535
6) System Administration/Support	135	135	X	1,892.0		719.5	=	255,420	97,133
7) Operations & Maintenance	1147	1362	X	1,892.0		719.5	=	2,170,124	979,959

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries					Regional Index =	0.97		-249,479	-94,873
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Section 1: Totals

Divided by Attending Pupils:								÷	1,892.0	719.5
Calculated EPS Rates Per Pupil:								=	6,935	7,388

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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	98.0 +	1,792.0 +	901.0 =	2,791.0
2)	October 2019 (may include 4YO/PreK estimates)	99.0 +	1,783.0 +	916.0 =	2,798.0
3)	Subsidizable Pupils Average	98.5 +	1,787.5 +	908.5 =	2,794.5

B) Basic Counts		Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations	
1)	4YO/PreK Pupils (Most Recent Oct Only)	99.0		X	6,935 =	686,565.00	
2)	K-8 Pupils	1,787.5		X	6,935 =	12,396,312.50	
3)	9-12 Pupils	908.5		X	7,388 =	6,711,998.00	
4)	Adult Education Courses at .1	0.0		X	7,388 =	0.00	
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000		X	6,935 =	0.00	
6)	K-8 Equiv. Instruction Pupils	1.500		X	6,935 =	10,402.50	
7)	9-12 Equiv. Instruction Pupils	0.750		X	7,388 =	5,541.00	

C) Weighted Counts (Most Recent Oct Only)		Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1)	4YO/PreK Disadvantaged @ 0.4107	40.7	X	0.15	X	6,935 =	42,338.18		
2)	K-8 Disadvantaged @ 0.4107	734.1	X	0.15	X	6,935 =	763,647.53		
3)	9-12 Disadvantaged @ 0.4107	373.1	X	0.15	X	7,388 =	413,469.42		
4)	4YO/PreK English Learners	0.0	X	0.700	X	6,935 =	0.00		
5)	K-8 English Learners	5.0	X	0.700	X	6,935 =	24,272.50		
6)	9-12 English Learners	2.0	X	0.700	X	7,388 =	10,343.20		

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations	
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	99.0			X	51.00 =	5,049.00		
2)	K-8 Student Assessment	1,787.5			X	51.00 =	91,162.50		
3)	9-12 Student Assessment	908.5			X	51.00 =	46,333.50		
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	99.0			X	111.00 =	10,989.00		
5)	K-8 Technology Resources	1,787.5			X	111.00 =	198,412.50		
6)	9-12 Technology Resources	908.5			X	334.00 =	303,439.00		
7)	4YO/PreK Pupils (Most Recent Oct Only)	99.0	X	0.10	X	6,935 =	68,656.50		
8)	K-2 Pupils	549.5	X	0.10	X	6,935 =	381,078.25		
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	40.7	X	0.05	X	6,935 =	14,112.73		
10)	K-8 Disadvantaged Targeted	734.1	X	0.05	X	6,935 =	254,549.18		
11)	9-12 Disadvantaged Targeted	373.1	X	0.05	X	7,388 =	137,823.14		

E) Isolated Small School Adjustment							
1)	PreK-8 Isolated Small School Adjustment					=	0.00
2)	9-12 Isolated Small School Adjustment					=	0.00

<b>Section 2: Operating Allocation Totals</b>						=	22,576,495.13
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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	161,156.12	X	102.20%	=	164,701.55
2) Special Education - EPS Allocation		X		=	4,872,922.76
3) Special Education - High-Cost Out-of-District Allocation		X		=	18,465.40
4) Transportation Operating - EPS Allocation		X		=	2,063,263.25
5) Approved Bus Allocation (Purchase Year FY 20 or earlier)		X		=	<u>164,213.56</u>
<b>Total Other Subsidizable Costs</b>					<b>7,283,566.52</b>

B) Teacher Retirement Amount (Normalized Cost)

682,738.65

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 30,542,800.30**

C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal	Interest	Total
MSAD 47	11/01/2020	MESSALONSKEE MIDDLE SCH	594,949.94 +	0.00 =	594,949.94
<b>2) Total Debt Service Principal &amp; Interest Payments</b>			<b>594,949.94</b>	<b>0.00</b>	<b>594,949.94</b>
3) Approved Lease for 2019 - 20		RSU 18			<b>0.00</b>
4) Approved Lease Purchase for 2019 - 20 for		RSU 18			<b>0.00</b>
5) Insured Value Factor for 2018 - 19 for		China			<b>113,504.36</b>
<b>Total Debt Service Allocation</b>					<b>708,454.30</b>

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 31,251,254.60**

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

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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
Belgrade	428.5	15.80%	4,825,762.45 +	123,035.65 =	4,948,798.10
China	639.5	23.58%	7,201,992.31 +	113,504.36 =	7,315,496.67
Oakland	901.5	33.25%	10,155,481.10 +	258,862.72 =	10,414,343.82
Rome	125.5	4.63%	1,414,131.65 +	36,053.97 =	1,450,185.62
Sidney	616.5	22.74%	6,945,432.79 +	176,997.60 =	7,122,430.39
<b>Total</b>	<b>2,711.5</b>	<b>100.00%</b>	<b>30,542,800.30</b>	<b>708,454.30</b>	<b>31,251,254.60</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
Belgrade	620,783,333	8.18	5,078,007.66
China	409,416,667	8.18	3,349,028.34
Oakland	510,250,000	8.18	4,173,845.00
Rome	311,233,333	8.18	2,545,888.66
Sidney	395,283,333	8.18	3,233,417.66
<b>Total</b>	<b>2,246,966,666</b>		<b>18,380,187.32</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)
Belgrade	4,948,798.10 -	4,948,798.10	7.97	0.00
China	7,315,496.67 -	3,349,028.34	8.18	3,966,468.33
Oakland	10,414,343.82 -	4,173,845.00	8.18	6,240,498.82
Rome	1,450,185.62 -	1,450,185.62	4.66	0.00
Sidney	7,122,430.39 -	3,233,417.66	8.18	3,889,012.73
<b>Total</b>	<b>31,251,254.60 -</b>	<b>17,155,274.72</b>		<b>14,095,979.88</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>	31,251,254.60	17,155,274.72	14,095,979.88
<b>6) Totals after adjustment to Local and State Contributions</b>	<b>31,251,254.60</b>	<b>17,155,274.72</b>	<b>14,095,979.88</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			254,765.00
8) Education Service Center Member Allocation			118,300.42
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00

**C) Adjusted State Contribution** **14,469,045.30**

Local and State Percentages Prior to Adjustments :	Local Share % = 54.89 %	State Share % = 45.11 %
Local and State Percentages After Adjustments :	Local Share % = 54.89 %	State Share % = 45.11 %
FYI : 100% EPS Allocation	31,251,254.60	

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Belgrade	4,948,798.10	4,948,798.10	28.85%	7.97
China	7,315,496.67	3,349,028.34	19.52%	8.18
Oakland	10,414,343.82	4,173,845.00	24.33%	8.18
Rome	1,450,185.62	1,450,185.62	8.45%	4.66
Sidney	7,122,430.39	3,233,417.66	18.85%	8.18
<b>Totals</b>	<b>31,251,254.60</b>	<b>17,155,274.72</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	1,156,174.61	0.00	0.00	0.00
August	1,156,174.61	0.00	0.00	0.00
September	1,156,174.61	0.00	0.00	0.00
October	1,156,174.61	0.00	0.00	0.00
November	1,156,174.61	0.00	594,949.94	0.00
December	1,156,174.61	0.00	0.00	0.00
January	1,156,174.61	0.00	0.00	0.00
February	1,156,174.61	0.00	0.00	0.00
March	1,156,174.61	0.00	0.00	0.00
April	1,156,174.61	0.00	0.00	0.00
May	1,156,174.61	0.00	0.00	0.00
June	1,156,174.65	0.00	0.00	0.00
<b>TOTAL</b>	<b>13,874,095.36</b>	<b>0.00</b>	<b>594,949.94</b>	<b>0.00</b>

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