

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

ORG ID : 1467

RSU 38

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)	138.0	+	420.0	+	276.0	=	834.0	+	364.0	=	1,198.0
2) Attending Pupils (October 2017)	137.0	+	433.0	+	294.0	=	864.0	+	356.0	=	1,220.0
3) Attending Pupils Average	137.5	+	426.5	+	285.0		849.0	+	360.0		1,209.0
							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	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	9.2	(15: 1)	+	25.1	(17:1)	+	16.8	(17:1)	+	22.5	(16:1)	=	73.6	÷	102.9	=	0.72	x	5,321,892	=	3,831,762	=	2,689,897	1,141,865
2) Guidance	0.4	(350: 1)	+	1.2	(350:1)	+	0.8	(350:1)	+	1.4	(250:1)	=	3.8	÷	4.8	=	0.79	x	243,155	=	192,092	=	134,849	57,243
3) Librarians	0.2	(800: 1)	+	0.5	(800:1)	+	0.4	(800:1)	+	0.5	(800:1)	=	1.6	÷	1.0	=	1.60	x	60,437	=	96,699	=	67,883	28,816
4) Health	0.2	(800: 1)	+	0.5	(800:1)	+	0.4	(800:1)	+	0.5	(800:1)	=	1.6	÷	4.0	=	0.40	x	214,920	=	85,968	=	60,350	25,618
5) Education Techs	1.2	(114: 1)	+	3.7	(114:1)	+	0.9	(312:1)	+	1.1	(316:1)	=	6.9	÷	21.0	=	0.33	x	451,611	=	149,032	=	104,620	44,412
6) Library Techs	0.3	(500: 1)	+	0.9	(500:1)	+	0.6	(500:1)	+	0.7	(500:1)	=	2.5	÷	3.8	=	0.66	x	84,412	=	55,712	=	39,110	16,602
7) Clerical	0.7	(200: 1)	+	2.1	(200:1)	+	1.4	(200:1)	+	1.8	(200:1)	=	6.0	÷	9.5	=	0.63	x	308,769	=	194,524	=	136,556	57,968
8) School Admin.	0.5	(305: 1)	+	1.4	(305:1)	+	0.9	(305:1)	+	1.1	(315:1)	=	3.9	÷	5.0	=	0.78	x	412,529	=	321,773	=	225,885	95,888

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	2,952,979		1,253,542	=	561,066	238,173
2) Education & Library Technicians	36.00%	X	143,730		61,014	=	51,743	21,965
3) Clerical	29.00%	X	136,556		57,968	=	39,601	16,811
4) School Administrators	14.00%	X	225,885		95,888	=	31,624	13,424

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	X	849.0		360.0	=	36,507	15,480
2) Supplies and Equipment	378	521	X	849.0		360.0	=	320,922	187,560
3) Professional Development	65	65	X	849.0		360.0	=	55,185	23,400
4) Instructional Leadership Support	29	29	X	849.0		360.0	=	24,621	10,440
5) Co- and Extra-Curricular Student	40	125	X	849.0		360.0	=	33,960	45,000
6) System Administration/Support	92	92	X	849.0		360.0	=	78,108	33,120
7) Operations & Maintenance	1103	1311	X	849.0		360.0	=	936,447	471,960

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries					Regional Index =	0.96		-139,826	-59,356
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Section 1: Totals

Divided by Attending Pupils:								÷	849.0	360.0
Calculated EPS Rates Per Pupil:								=	6,465	6,907

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	57.0 +	760.0 +	339.0 =	1,156.0
2) October 2017 (includes 4YO/PreK estimates)	60.0 +	779.0 +	331.0 =	1,170.0

B) Basic Counts	Average Pupils	SAU EPS Rates from Page 1	Basic Cost Allocations
1) 4YO/PreK Pupils (Most Recent Oct Only)	60.0	X 6,465 =	387,900.00
2) K-8 Pupils	769.5	X 6,465 =	4,974,817.50
3) 9-12 Pupils	335.0	X 6,907 =	2,313,845.00
4) Adult Education Courses at .1	1.8	X 6,907 =	12,432.60
5) 4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X 6,465 =	0.00
6) K-8 Equiv. Instruction Pupils	0.000	X 6,465 =	0.00
7) 9-12 Equiv. Instruction Pupils	1.375	X 6,907 =	9,497.13

C) Weighted Counts (Most Recent Oct Only)	Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1) 4YO/PreK Disadvantaged @ 0.3671	22.0 X	0.15 X	X 6,465 =	21,334.50
2) K-8 Disadvantaged @ 0.3671	282.5 X	0.15 X	X 6,465 =	273,954.38
3) 9-12 Disadvantaged @ 0.3671	123.0 X	0.15 X	X 6,907 =	127,434.15
4) 4YO/PreK Limited English Prof.	0.0 X	0.700 X	X 6,465 =	0.00
5) K-8 Limited English Prof.	3.0 X	0.700 X	X 6,465 =	13,576.50
6) 9-12 Limited English Prof.	3.0 X	0.700 X	X 6,907 =	14,504.70

D) Targeted Funds	Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1) 4YO/PreK Student Assessment (Most Recent Oct Only)	60.0	X	49.00 =	2,940.00
2) K-8 Student Assessment	769.5	X	49.00 =	37,705.50
3) 9-12 Student Assessment	335.0	X	49.00 =	16,415.00
4) 4YO/PreK Technology Resources (Most Recent Oct Only)	60.0	X	107.00 =	6,420.00
5) K-8 Technology Resources	769.5	X	107.00 =	82,336.50
6) 9-12 Technology Resources	335.0	X	322.00 =	107,870.00
7) 4YO/PreK Pupils (Most Recent Oct Only)	60.0 X	0.10 X	X 6,465 =	38,790.00
8) K-2 Pupils	250.5 X	0.10 X	X 6,465 =	161,948.25
9) 4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	22.0 X	0.05 X	X 6,465 =	7,111.50
10) K-8 Disadvantaged Targeted	282.5 X	0.05 X	X 6,465 =	91,318.13
11) 9-12 Disadvantaged Targeted	123.0 X	0.05 X	X 6,907 =	42,478.05

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

<b>Section 2: Operating Allocation Totals</b>	=	8,744,629.39
Percentage of EPS Transition Amount:	X	100.00%
<b>Adjusted Total Operating Allocation Amount:</b>	=	8,744,629.39

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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	119,503.44	X	101.30%	=	121,056.98
2)	Special Education - EPS Allocation		X		=	1,766,401.35
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	723,437.28
5)	Approved Bus Allocation (Purchase Year FY 18 or earlier)		X		=	<u>114,838.50</u>
<b>Total Other Subsidizable Costs</b>						<b>= 2,725,734.11</b>

B) Teacher Retirement Amount (Normalized Cost)

325,194.03

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 11,795,557.53**

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	MARANACOOK CSD	11/01/2018	NEW MIDDLE SCH-READFIELD	364,500.00	+	0.00	=	364,500.00
2)	<b>Total Debt Service Principal &amp; Interest Payments</b>			<b>364,500.00</b>		<b>0.00</b>		<b>364,500.00</b>
3)	Approved Lease for 2017 - 18		RSU 38					<b>0.00</b>
4)	Approved Lease Purchase for 2017 - 18 for		RSU 38					<b>0.00</b>
<b>Total Debt Service Allocation</b>								<b>= 364,500.00</b>

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 12,160,057.53**

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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
Manchester	365.5	32.40%	3,821,760.64 +	118,098.00 =	3,939,858.64
Mount Vernon	230.5	20.43%	2,409,832.40 +	74,467.35 =	2,484,299.75
Readfield	391.0	34.66%	4,088,340.24 +	126,335.70 =	4,214,675.94
Wayne	141.0	12.51%	1,475,624.25 +	45,598.95 =	1,521,223.20
<b>Total</b>	<b>1,128.0</b>	<b>100.00%</b>	<b>11,795,557.53</b>	<b>364,500.00</b>	<b>12,160,057.53</b>

B) State Valuation by Member Municipality

Member Municipality	2016 - 2017 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Manchester	317,125,000	8.51	2,698,733.75
Mount Vernon	251,550,000	8.51	2,140,690.50
Readfield	261,300,000	8.51	2,223,663.00
Wayne	189,300,000	8.51	1,610,943.00
<b>Total</b>	<b>1,019,275,000</b>		<b>8,674,030.25</b>

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)
Manchester	3,939,858.64 -	2,698,733.75	8.51	1,241,124.89
Mount Vernon	2,484,299.75 -	2,140,690.50	8.51	343,609.25
Readfield	4,214,675.94 -	2,223,663.00	8.51	1,991,012.94
Wayne	1,521,223.20 -	1,521,223.20	8.04	0.00
<b>Total</b>	<b>12,160,057.53 -</b>	<b>8,584,310.45</b>		<b>3,575,747.08</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>	12,160,057.53	8,584,310.45	3,575,747.08
<b>Totals after adjustment to Local and State Contributions</b>	<b>12,160,057.53</b>	<b>8,584,310.45</b>	<b>3,575,747.08</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) Regionalization and efficiency assistance			16,146.00
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
<b>Adjusted State Contribution</b>			<b>3,591,893.08</b>

Local and State Percentages Prior to Adjustments :

Local Share % = 70.59 %      State Share % = 29.41 %

Local and State Percentages After Adjustments :

Local Share % = 70.46 %      State Share % = 29.54 %

FYI : 100% EPS Allocation

12,160,057.53

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mill Rate
Manchester	3,939,858.64	2,698,733.75	31.44%	8.51
Mount Vernon	2,484,299.75	2,140,690.50	24.94%	8.51
Readfield	4,214,675.94	2,223,663.00	25.90%	8.51
Wayne	1,521,223.20	1,521,223.20	17.72%	8.04
<b>Totals</b>	<b>12,160,057.53</b>	<b>8,584,310.45</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	268,949.42	0.00	0.00	0.00
August	268,949.42	0.00	0.00	0.00
September	268,949.42	0.00	0.00	0.00
October	268,949.42	0.00	0.00	0.00
November	268,949.42	0.00	364,500.00	0.00
December	268,949.42	0.00	0.00	0.00
January	268,949.42	0.00	0.00	0.00
February	268,949.42	0.00	0.00	0.00
March	268,949.42	0.00	0.00	0.00
April	268,949.42	0.00	0.00	0.00
May	268,949.42	0.00	0.00	0.00
June	268,949.46	0.00	0.00	0.00
<b>TOTAL</b>	<b>3,227,393.08</b>	<b>0.00</b>	<b>364,500.00</b>	<b>0.00</b>

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