

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

ORG ID : 3161

RSU 13

2016 - 2017

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2015)	772.0 +	362.0	= 1,134.0 +	587.0 =	1,721.0
2) Attending Pupils (October 2015)	813.0 +	372.0	= 1,185.0 +	541.0 =	1,726.0
3) Average Pupils Calendar Year Average	792.5 +	367.0	= 1,159.5 +	564.0 =	1,723.5
			67 %	33 %	100 %

B) Staff Positions

	PreK-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	46.6	(17:1) +	22.9	(16:1) +	37.6	(15:1) =	107.1 ÷	139.1 =	0.77	x 7,123,220 =	5,484,879 =	3,691,324	1,793,555
2) Guidance	2.3	(350:1) +	1.0	(350:1) +	2.3	(250:1) =	5.6 ÷	7.2 =	0.78	x 390,950 =	304,941 =	205,225	99,716
3) Librarians	1.0	(800:1) +	0.5	(800:1) +	0.7	(800:1) =	2.2 ÷	2.5 =	0.88	x 135,671 =	119,390 =	80,349	39,041
4) Health	1.0	(800:1) +	0.5	(800:1) +	0.7	(800:1) =	2.2 ÷	4.0 =	0.55	x 215,431 =	118,487 =	79,742	38,745
5) Education Techs	7.9	(100:1) +	3.7	(100:1) +	2.3	(250:1) =	13.9 ÷	18.6 =	0.75	x 358,815 =	269,111 =	181,112	87,999
6) Library Techs	1.6	(500:1) +	0.7	(500:1) +	1.1	(500:1) =	3.4 ÷	2.9 =	1.17	x 59,729 =	69,883 =	47,031	22,852
7) Clerical	4.0	(200:1) +	1.8	(200:1) +	2.8	(200:1) =	8.6 ÷	13.0 =	0.66	x 427,427 =	282,102 =	189,855	92,247
8) School Admin.	2.6	(305:1) +	1.2	(305:1) +	1.8	(315:1) =	5.6 ÷	8.0 =	0.70	x 591,451 =	414,016 =	278,633	135,383

C) Computation of Benefits:

	Percentage	Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X 4,056,640 =	1,971,057	770,762	374,501
2) Education & Library Technicians	36.00%	X 228,143 =	110,851	82,131	39,906
3) Clerical	29.00%	X 189,855 =	92,247	55,058	26,752
4) School Administrators	14.00%	X 278,633 =	135,383	39,009	18,954

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	41	41 X	1,159.5 =	564.0	47,540	23,124
2) Supplies and Equipment	367	506 X	1,159.5 =	564.0	425,537	285,384
3) Professional Development	63	63 X	1,159.5 =	564.0	73,049	35,532
4) Instructional Leadership Support	27	27 X	1,159.5 =	564.0	31,307	15,228
5) Co- and Extra-Curricular Student	38	121 X	1,159.5 =	564.0	44,061	68,244
6) System Administration/Support	233	233 X	1,159.5 =	564.0	270,164	131,412
7) Operations & Maintenance	1073	1275 X	1,159.5 =	564.0	1,244,144	719,100

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1	0	0
2) Adjustment for Title I Revenues			-332,058	-161,341

Section 1: Totals

Divided by Attending Pupils:	÷	1,159.5	564.0
Calculated EPS Rates Per Pupil:	=	6,472	6,891

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 17

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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)	April 2013	0.0	+	1,141.0	+	543.0	=	1,684.0
2)	October 2013	0.0	+	1,141.0	+	527.0	=	1,668.0
3)	April 2014	0.0	+	1,128.0	+	499.0	=	1,627.0
4)	October 2014	0.0	+	1,139.0	+	519.0	=	1,658.0
5)	April 2015	0.0	+	1,117.0	+	511.0	=	1,628.0
6)	October 2015	48.0	+	1,145.0	+	492.0	=	1,685.0

B) Basic Counts			Ave. Calendar Year Pupils		Declining Enrollment		SAU EPS Rates from Page 1	=	Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)		48.0	+	0.00	X	6,472	=	310,656.00
2)	K-8 Pupils		1,131.0	+	4.17	X	6,472	=	7,346,820.24
3)	9-12 Pupils		501.5	+	13.67	X	6,891	=	3,550,036.47
4)	Adult Education Courses at .1		3.9			X	6,891	=	26,874.90
5)	4YO/PreK Equiv. Instruction Pupils (Oct only)		0.000			X	6,472	=	0.00
6)	K-8 Equiv. Instruction Pupils		1.375			X	6,472	=	8,899.00
7)	9-12 Equiv. Instruction Pupils		0.500			X	6,891	=	3,445.50

C) Weighted Counts			Pupils		EPS Weights		SAU EPS Rates from Page 1	=	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ (Oct only)	0.5608	26.9	X	0.15	X	6,472	=	26,114.52
2)	K-8 Disadvantaged @	0.5608	634.3	X	0.15	X	6,472	=	615,778.44
3)	9-12 Disadvantaged @	0.5608	281.2	X	0.15	X	6,891	=	290,662.38
4)	4YO/PreK Limited English Prof.		1.0	X	0.700	X	6,472	=	4,530.40
5)	K-8 Limited English Prof.		3.0	X	0.700	X	6,472	=	13,591.20
6)	9-12 Limited English Prof.		5.0	X	0.700	X	6,891	=	24,118.50

D) Targeted Funds			Pupils		EPS Weights		EPS Targeted Amount	=	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Oct only)		48.0			X	47.00	=	2,256.00
2)	K-8 Student Assessment		1,131.0			X	47.00	=	53,157.00
3)	9-12 Student Assessment		501.5			X	47.00	=	23,570.50
4)	4YO/PreK Technology Resources (Oct only)		48.0			X	104.00	=	4,992.00
5)	K-8 Technology Resources		1,131.0			X	104.00	=	117,624.00
6)	9-12 Technology Resources		501.5			X	313.00	=	156,969.50
7)	4YO/PreK Pupils (Oct only)		48.0	X	0.10	X	6,472	=	31,065.60
8)	K-2 Pupils		394.0	X	0.10	X	6,472	=	254,996.80

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

Section 2: Operating Allocation Totals = 12,866,158.95

Percentage of EPS Transition Amount: X 97.00%

Adjusted Total Operating Allocation Amount: = 12,480,174.18

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2014 - 2015	0.00	X	101.60%	=	0.00
2) Career & Technical Education Expenditures from 2014 - 2015	821,630.20	X	101.60%	=	834,776.28
3) Special Education - EPS Allocation		X		=	3,388,334.40
4) Transportation Operating - EPS Allocation		X		=	1,051,847.96
5) Approved Bus Payments for 2015 - 2016		X		=	<u>83,286.78</u>
<b>Total Other Subsidizable Costs</b>				<b>=</b>	<b>5,358,245.42</b>

B) Teacher Retirement Amount (Normalized Cost)

421,050.12

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 18,259,469.72**

C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal		Interest		Total
SAD 50 ST GEORGE	11/01/2016	ST GEORGE ELEM ADDN	93,448.82	+	4,147.33	=	97,596.15
	05/01/2017	ST GEORGE ELEM ADDN	0.00	+	2,698.80	=	2,698.80
<b>2) Total Debt Service Principal &amp; Interest Payments</b>			<b>93,448.82</b>		<b>6,846.13</b>		<b>100,294.95</b>
3) Approved Lease for 2015 - 16		RSU 13					<b>0.00</b>
4) Approved Lease Purchase for 2015 - 16 for		RSU 13					<b>0.00</b>

**Total Debt Service Allocation = 100,294.95**

**Sction 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 18,359,764.67**

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Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Calendar Year 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
Cushing	196.0	11.74%	2,143,661.75 +	34,822.41 =	2,178,484.16
Owls Head	157.5	9.43%	1,721,867.99 +	0.00 =	1,721,867.99
Rockland	764.0	45.75%	8,353,707.40 +	0.00 =	8,353,707.40
South Thomaston	184.0	11.02%	2,012,193.56 +	0.00 =	2,012,193.56
Thomaston	368.5	22.06%	4,028,039.02 +	65,472.54 =	4,093,511.56
<b>Total</b>	<b>1,670.0</b>	<b>100.00%</b>	<b>18,259,469.72</b>	<b>100,294.95</b>	<b>18,359,764.67</b>

B) State Valuation by Member Municipality

Member Municipality	2013 / 2014 / 2015 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Cushing	278,783,333	8.30	2,313,901.67
Owls Head	343,383,333	8.30	2,850,081.67
Rockland	757,450,000	8.30	6,286,835.00
South Thomaston	249,016,667	8.30	2,066,838.33
Thomaston	328,400,000	8.30	2,725,720.00
<b>Total</b>	<b>1,957,033,333</b>		<b>16,243,376.67</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)
Cushing	2,178,484.16 -	2,178,484.16	7.81	0.00
Owls Head	1,721,867.99 -	1,721,867.99	5.01	0.00
Rockland	8,353,707.40 -	6,286,835.00	8.30	2,066,872.40
South Thomaston	2,012,193.56 -	2,012,193.56	8.08	0.00
Thomaston	4,093,511.56 -	2,725,720.00	8.30	1,367,791.56
<b>Total</b>	<b>18,359,764.67 -</b>	<b>14,925,100.71</b>		<b>3,434,663.96</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</b>	18,359,764.67	14,925,100.71	3,434,663.96
<b>Totals after adjustment to Local and State Contributions</b>	<b>18,359,764.67</b>	<b>14,925,100.71</b>	<b>3,434,663.96</b>
<b>B) Other Adjustments to State Contribution</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) Plus Long-Term Drug Treatment Centers Adjustment			0.00
6) Regionalization and efficiency assistance			0.00
7) Bus Refurbishing Adjustment			0.00
8) Less MaineCare Seed - Private			0.00
9) Less MaineCare Seed - Public			0.00
<b>Adjusted State Contribution</b>	<b>18,359,764.67</b>	<b>14,925,100.71</b>	<b>3,434,663.96</b>

Local and State Percentages Prior to Adjustments :

Local Share % = 81.29 %      State Share % = 18.71 %

Local and State Percentages After Adjustments :

Local Share % = 81.29 %      State Share % = 18.71 %

FYI : 100% EPS Allocation

18,745,749.44

F. Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Cushing	2,178,484.16	2,178,484.16	14.60%	7.81
Owls Head	1,721,867.99	1,721,867.99	11.54%	5.01
Rockland	8,353,707.40	6,286,835.00	42.12%	8.30
South Thomaston	2,012,193.56	2,012,193.56	13.48%	8.08
Thomaston	4,093,511.56	2,725,720.00	18.26%	8.30
<b>TOTAL</b>	<b>18,359,764.67</b>	<b>14,925,100.71</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	277,864.08	0.00	0.00	0.00
August	277,864.08	0.00	0.00	0.00
September	277,864.08	0.00	0.00	0.00
October	277,864.08	0.00	0.00	0.00
November	277,864.08	0.00	97,596.15	0.00
December	277,864.08	0.00	0.00	0.00
January	277,864.08	0.00	0.00	0.00
February	277,864.08	0.00	0.00	0.00
March	277,864.08	0.00	0.00	0.00
April	277,864.08	0.00	0.00	0.00
May	277,864.08	0.00	2,698.80	0.00
June	277,864.13	0.00	0.00	0.00
<b>TOTAL</b>	<b>3,334,369.01</b>	<b>0.00</b>	<b>100,294.95</b>	<b>0.00</b>

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