

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

ORG ID : 3161

RSU 13

2015 - 2016

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2014)	801.0 +	344.0	= 1,145.0 +	571.0 =	1,716.0
2) Attending Pupils (October 2014)	788.0 +	367.0	= 1,155.0 +	591.0 =	1,746.0
3) Average Pupils Calendar Year Average	794.5 +	355.5	= 1,150.0 +	581.0 =	1,731.0
			66 %	34 %	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	46.7	(17:1) +	22.2	(16:1) +	38.7	(15:1) =	107.6 ÷	135.0 =	0.80	x 7,095,543 =	5,676,434 =	3,746,446	1,929,988
2) Guidance	2.3	(350:1) +	1.0	(350:1) +	2.3	(250:1) =	5.6 ÷	8.5 =	0.66	x 464,176 =	306,356 =	202,195	104,161
3) Librarians	1.0	(800:1) +	0.4	(800:1) +	0.7	(800:1) =	2.1 ÷	2.5 =	0.84	x 131,853 =	110,757 =	73,100	37,657
4) Health	1.0	(800:1) +	0.4	(800:1) +	0.7	(800:1) =	2.1 ÷	4.0 =	0.53	x 210,002 =	111,301 =	73,459	37,842
5) Education Techs	7.9	(100:1) +	3.6	(100:1) +	2.3	(250:1) =	13.8 ÷	18.0 =	0.77	x 341,227 =	262,745 =	173,412	89,333
6) Library Techs	1.6	(500:1) +	0.7	(500:1) +	1.2	(500:1) =	3.5 ÷	2.6 =	1.35	x 53,550 =	72,293 =	47,713	24,580
7) Clerical	4.0	(200:1) +	1.8	(200:1) +	2.9	(200:1) =	8.7 ÷	14.0 =	0.62	x 449,186 =	278,495 =	183,807	94,688
8) School Admin.	2.6	(305:1) +	1.2	(305:1) +	1.8	(315:1) =	5.6 ÷	7.5 =	0.75	x 616,569 =	462,427 =	305,202	157,225

C) Computation of Benefits:

	Percentage	Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X 4,095,200 =	2,109,648	778,088	400,833
2) Education & Library Technicians	36.00%	X 221,125 =	113,913	79,605	41,009
3) Clerical	29.00%	X 183,807 =	94,688	53,304	27,460
4) School Administrators	14.00%	X 305,202 =	157,225	42,728	22,012

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	40	40 X	1,150.0 =	581.0	46,000	23,240
2) Supplies and Equipment	361	498 X	1,150.0 =	581.0	415,150	289,338
3) Professional Development	62	62 X	1,150.0 =	581.0	71,300	36,022
4) Instructional Leadership Support	26	26 X	1,150.0 =	581.0	29,900	15,106
5) Co- and Extra-Curricular Student	37	119 X	1,150.0 =	581.0	42,550	69,139
6) System Administration/Support	229	229 X	1,150.0 =	581.0	263,350	133,049
7) Operations & Maintenance	1056	1255 X	1,150.0 =	581.0	1,214,400	729,155

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1	0	0
2) Adjustment for Title I Revenues			-551,404	-284,056

Section 1: Totals

Divided by Attending Pupils:	÷	1,150.0	581.0
Calculated EPS Rates Per Pupil:	=	6,339	6,846

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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 2012	0.0	+	1,143.0	+	586.0	=	1,729.0
2)	October 2012	0.0	+	1,145.0	+	557.0	=	1,702.0
3)	April 2013	0.0	+	1,141.0	+	543.0	=	1,684.0
4)	October 2013	0.0	+	1,141.0	+	527.0	=	1,668.0
5)	April 2014	0.0	+	1,128.0	+	499.0	=	1,627.0
6)	October 2014	0.0	+	1,139.0	+	519.0	=	1,658.0

B) Basic Counts		Ave. Calendar Year Pupils		Declining Enrollment		SAU EPS Rates from Page 1	=	Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)	0.0	+	0.00	X	6,339	=	0.00
2)	K-8 Pupils	1,133.5	+	6.00	X	6,339	=	7,223,290.50
3)	9-12 Pupils	509.0	+	29.50	X	6,846	=	3,686,571.00
4)	Adult Education Courses at .1	6.1			X	6,846	=	41,760.60
5)	4YO/PreK Equiv. Instruction Pupils (Oct only)	0.000			X	6,339	=	0.00
6)	K-8 Equiv. Instruction Pupils	0.875			X	6,339	=	5,546.63
7)	9-12 Equiv. Instruction Pupils	1.625			X	6,846	=	11,124.75

C) Weighted Counts		(Oct only)	Pupils		EPS Weights		SAU EPS Rates from Page 1	=	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @	0.5856	0.0	X	0.15	X	6,339	=	0.00
2)	K-8 Disadvantaged @	0.5856	663.8	X	0.15	X	6,339	=	631,174.23
3)	9-12 Disadvantaged @	0.5856	298.1	X	0.15	X	6,846	=	306,118.89
4)	4YO/PreK Limited English Prof.		0.0	X	0.700	X	6,339	=	0.00
5)	K-8 Limited English Prof.		3.0	X	0.700	X	6,339	=	13,311.90
6)	9-12 Limited English Prof.		3.0	X	0.700	X	6,846	=	14,376.60

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount	=	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Oct only)	0.0			X	46	=	0.00
2)	K-8 Student Assessment	1,133.5			X	46.00	=	52,141.00
3)	9-12 Student Assessment	509.0			X	46.00	=	23,414.00
4)	4YO/PreK Technology Resources (Oct only)	0.0			X	102	=	0.00
5)	K-8 Technology Resources	1,133.5			X	102.00	=	115,617.00
6)	9-12 Technology Resources	509.0			X	308.00	=	156,772.00
7)	4YO/PreK Pupils (Oct only)	0.0	X	0.10	X	6,339	=	0.00
8)	K-2 Pupils	405.5	X	0.10	X	6,339	=	257,046.45

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			
		=	12,538,265.55
Percentage of EPS Transition Amount:		X	97.00%
Adjusted Total Operating Allocation Amount:		=	12,162,117.58

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2013 - 2014	0.00	X	101.60%	=	0.00
2) Career & Technical Education Expenditures from 2013 - 2014	824,487.48	X	101.60%	=	837,679.28
3) Special Education - EPS Allocation		X		=	3,118,507.32
4) Transportation Operating - EPS Allocation		X		=	1,035,283.43
5) Approved Bus Payments for 2014 - 2015		X		=	<u>124,087.03</u>
Total Other Subsidizable Costs				=	5,115,557.06

B) Teacher Retirement Amount (Normalized Cost)

409,207.17

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 17,686,881.81

C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal		Interest		Total
SAD 50 ST GEORGE	11/01/2015	ST GEORGE ELEM ADDN	94,250.00	+	6,896.12	=	101,146.12
	05/01/2016	ST GEORGE ELEM ADDN	0.00	+	5,443.88	=	5,443.88
2) Total Debt Service Principal & Interest Payments			94,250.00		12,340.00		106,590.00
3) Approved Lease for 2014 - 15		RSU 13					0.00
4) Approved Lease Purchase for 2014 - 15 for		RSU 13					0.00

Total Debt Service Allocation = 106,590.00

SSection 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 17,793,471.81

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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	203.5	12.47%	2,205,554.16 +	38,361.74 =	2,243,915.90
Owls Head	158.5	9.71%	1,717,396.22 +	0.00 =	1,717,396.22
Rockland	730.0	44.72%	7,909,573.55 +	0.00 =	7,909,573.55
South Thomaston	178.5	10.93%	1,933,176.18 +	0.00 =	1,933,176.18
Thomaston	362.0	22.17%	3,921,181.70 +	68,228.26 =	3,989,409.96
Total	1,632.5	100.00%	17,686,881.81	106,590.00	17,793,471.81

B) State Valuation by Member Municipality

Member Municipality	2012/2013/2014 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Cushing	272,633,333	8.23	2,243,772.33
Owls Head	339,233,333	8.23	2,791,890.33
Rockland	765,983,333	8.23	6,304,042.83
South Thomaston	259,516,667	8.23	2,135,822.17
Thomaston	325,216,667	8.23	2,676,533.17
Total	1,962,583,333		16,152,060.83

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	2,243,915.90 -	2,243,772.33	8.23	143.57
Owls Head	1,717,396.22 -	1,717,396.22	5.06	0.00
Rockland	7,909,573.55 -	6,304,042.83	8.23	1,605,530.72
South Thomaston	1,933,176.18 -	1,933,176.18	7.45	0.00
Thomaston	3,989,409.96 -	2,676,533.17	8.23	1,312,876.79
Total	17,793,471.81 -	14,874,920.73		2,918,551.08

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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	17,793,471.81	14,874,920.73	2,918,551.08
Totals after adjustment to Local and State Contributions	17,793,471.81	14,874,920.73	2,918,551.08
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) 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
Adjusted State Contribution	17,793,471.81	14,874,920.73	2,918,551.08

Local and State Percentages Prior to Adjustments :

Local Share % = 83.60 % State Share % = 16.40 %

Local and State Percentages After Adjustments :

Local Share % = 83.60 % State Share % = 16.40 %

FYI : 100% EPS Allocation

18,169,619.78

F. Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Cushing	2,243,915.90	2,243,772.33	15.08%	8.23
Owls Head	1,717,396.22	1,717,396.22	11.55%	5.06
Rockland	7,909,573.55	6,304,042.83	42.38%	8.23
South Thomaston	1,933,176.18	1,933,176.18	13.00%	7.45
Thomaston	3,989,409.96	2,676,533.17	17.99%	8.23
TOTAL	17,793,471.81	14,874,920.73	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	234,330.09	0.00	0.00	0.00
August	234,330.09	0.00	0.00	0.00
September	234,330.09	0.00	0.00	0.00
October	234,330.09	0.00	0.00	0.00
November	234,330.09	0.00	101,146.12	0.00
December	234,330.09	0.00	0.00	0.00
January	234,330.09	0.00	0.00	0.00
February	234,330.09	0.00	0.00	0.00
March	234,330.09	0.00	0.00	0.00
April	234,330.09	0.00	0.00	0.00
May	234,330.09	0.00	5,443.88	0.00
June	234,330.09	0.00	0.00	0.00
TOTAL	2,811,961.08	0.00	106,590.00	0.00

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