

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

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

ORG ID : 3161

RSU 13

2014 - 2015

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2013)	897.0	426.0	1,323.0	631.0	1,954.0
2) Attending Pupils (October 2013)	930.0	396.0	1,326.0	606.0	1,932.0
3) Average Pupils Calendar Year Average	913.5	411.0	1,324.5	618.5	1,943.0
			68 %	32 %	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	53.7	(17:1)	25.7	(16:1)	41.2	(15:1)	120.6	153.5	0.79	8,058,655	6,366,337	4,329,109	2,037,228
2) Guidance	2.6	(350:1)	1.2	(350:1)	2.5	(250:1)	6.3	9.0	0.70	485,002	339,501	230,861	108,640
3) Librarians	1.1	(800:1)	0.5	(800:1)	0.8	(800:1)	2.4	5.0	0.48	250,116	120,056	81,638	38,418
4) Health	1.1	(800:1)	0.5	(800:1)	0.8	(800:1)	2.4	4.8	0.50	243,929	121,965	82,936	39,029
5) Education Techs	9.1	(100:1)	4.1	(100:1)	2.5	(250:1)	15.7	25.2	0.62	478,723	296,808	201,829	94,979
6) Library Techs	1.8	(500:1)	0.8	(500:1)	1.2	(500:1)	3.8	3.5	1.09	69,188	75,415	51,282	24,133
7) Clerical	4.6	(200:1)	2.1	(200:1)	3.1	(200:1)	9.8	16.0	0.61	501,305	305,796	207,941	97,855
8) School Admin.	3.0	(305:1)	1.3	(305:1)	2.0	(315:1)	6.3	9.0	0.70	809,637	566,746	385,387	181,359

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	4,724,544	2,223,315	897,663	422,430
2) Education & Library Technicians	36.00%	X	253,111	119,112	91,120	42,880
3) Clerical	29.00%	X	207,941	97,855	60,303	28,378
4) School Administrators	14.00%	X	385,387	181,359	53,954	25,390

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	39	39	1,324.5	618.5	51,656	24,122
2) Supplies and Equipment	355	490	1,324.5	618.5	470,198	303,065
3) Professional Development	61	61	1,324.5	618.5	80,795	37,729
4) Instructional Leadership Support	25	25	1,324.5	618.5	33,113	15,463
5) Co- and Extra-Curricular Student	36	117	1,324.5	618.5	47,682	72,365
6) System Administration/Support	225	225	1,324.5	618.5	298,013	139,163
7) Operations & Maintenance	1039	1235	1,324.5	618.5	1,376,156	763,848

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1			0	0
2) Adjustment for Title I Revenues					-470,481	-221,403

Section 1: Totals

Divided by Attending Pupils:	÷	1,324.5	618.5
Calculated EPS Rates Per Pupil:	=	6,464	6,912

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

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Section : 2

Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Superintendent Transfers)

		PreK-8		9-12		Total
1)	April 2011	1,408.0	+	655.0	=	2,063.0
2)	October 2011	1,340.0	+	692.0	=	2,032.0
3)	April 2012	1,327.0	+	679.0	=	2,006.0
4)	October 2012	1,328.0	+	648.0	=	1,976.0
5)	April 2013	1,326.0	+	632.0	=	1,958.0
6)	October 2013	1,326.0	+	604.0	=	1,930.0

B) Basic Counts		Ave. Calendar Year Pupils		Declining Enrollment		SAU EPS Rates from Page 1		Basic Cost Allocations
1)	PreK-8 Pupils	1,326.0	+	16.50	X	6,464	=	8,677,920.00
2)	9-12 Pupils	618.0	+	33.67	X	6,912	=	4,504,343.04
3)	Adult Education Courses at .1	6.0			X	6,912	=	41,472.00
4)	PreK-8 Equiv. Instruction Pupils	0.875			X	6,464	=	5,656.00
5)	9-12 Equiv. Instruction Pupils	1.500			X	6,912	=	10,368.00

C) Weighted Counts			Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations
1)	PreK-8 Disadvantaged @	0.5822	772.0	X	0.15	X	6,464	=	748,531.20
2)	9-12 Disadvantaged @	0.5822	359.8	X	0.15	X	6,912	=	373,040.64
3)	PreK-8 Limited English Prof.		5.0	X	0.700	X	6,464	=	22,624.00
4)	9-12 Limited English Prof.		3.0	X	0.700	X	6,912	=	14,515.20

D) Targeted Funds			Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations
1)	PreK-8 Student Assessment		1,326.0			X	45.00	=	59,670.00
2)	9-12 Student Assessment		618.0			X	45.00	=	27,810.00
3)	PreK-8 Technology Resources		1,326.0			X	100.00	=	132,600.00
4)	9-12 Technology Resources		618.0			X	303.00	=	187,254.00
5)	PreK-2 Pupils		465.0	X	0.10	X	6,464	=	300,576.00

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								=	15,106,380.08
Percentage of EPS Transition Amount:								X	97.00%
Adjusted Total Operating Allocation Amount:								=	14,653,188.68

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Section : 3

Section 3: Other Allocations

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2012 - 2013	76,039.24	X	101.50%	=	77,179.83
2)	Career & Technical Education Expenditures from 2012 - 2013	932,004.00	X	101.50%	=	945,984.06
3)	Special Education - EPS Allocation		X		=	3,456,536.54
4)	Transportation Operating - EPS Allocation		X		=	1,181,836.88
5)	Approved Bus Payments for 2013 - 2014		X		=	<u>95,893.75</u>
						Total Other Subsidizable Costs = 5,757,431.06

B) Teacher Retirement Amount (Normalized Cost)

359,617.41

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 20,770,237.15

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	SAD 5	11/01/2014	ROCKLAND SOUTH SCH RENOVATIONS	105,500.00	+	2,763.57	=	108,263.57
	SAD 50 ST GEORGE	11/01/2014	ST GEORGE ELEM ADDN	138,000.00	+	13,937.71	=	151,937.71
		05/01/2015	ST GEORGE ELEM ADDN	0.00	+	11,956.32	=	11,956.32
2)	Total Debt Service Principal & Interest Payments			243,500.00		28,657.60		272,157.60
3)	Approved Lease for 2013 - 14		RSU 13					0.00
4)	Approved Lease Purchase for 2013 - 14 for		RSU 13					0.00

Total Debt Service Allocation = 272,157.60

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 21,042,394.75

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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 Calendar Year Subsidizable Pupils	Percentage of Total Pupils	Oper., Oth Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Cushing	207.5	10.75%	2,232,800.49 +	41,252.13 =	2,274,052.62
Owls Head	166.0	8.60%	1,786,240.39 +	16,250.36 =	1,802,490.75
Rockland	753.0	39.01%	8,102,469.51 +	73,705.84 =	8,176,175.35
Saint George	268.0	13.88%	2,882,908.92 +	53,265.56 =	2,936,174.48
South Thomaston	187.0	9.69%	2,012,635.98 +	18,307.37 =	2,030,943.35
Thomaston	349.0	18.07%	3,753,181.86 +	69,376.34 =	3,822,558.20
Total	1,930.5	100.00%	20,770,237.15	272,157.60	21,042,394.75

B) State Valuation by Member Municipality

Member Municipality	2012 - 2013 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Cushing	267,725,000	8.10	2,168,572.50
Owls Head	338,850,000	8.10	2,744,685.00
Rockland	773,125,000	8.10	6,262,312.50
Saint George	840,450,000	8.10	6,807,645.00
South Thomaston	265,525,000	8.10	2,150,752.50
Thomaston	323,975,000	8.10	2,624,197.50
Total	2,809,650,000		22,758,165.00

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	2,274,052.62 -	2,168,572.50	8.10	105,480.12
Owls Head	1,802,490.75 -	1,802,490.75	5.32	0.00
Rockland	8,176,175.35 -	6,262,312.50	8.10	1,913,862.85
Saint George	2,936,174.48 -	2,936,174.48	3.49	0.00
South Thomaston	2,030,943.35 -	2,030,943.35	7.65	0.00
Thomaston	3,822,558.20 -	2,624,197.50	8.10	1,198,360.70
Total	21,042,394.75 -	17,824,691.08		3,217,703.67

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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	21,042,394.75	17,824,691.08	3,217,703.67
Totals after adjustment to Local and State Contributions	21,042,394.75	17,824,691.08	3,217,703.67
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	21,042,394.75	17,824,691.08	3,217,703.67
Local and State Percentages Prior to Adjustments :	Local Share % = 84.71 %	State Share % = 15.29 %	
Local and State Percentages After Adjustments :	Local Share % = 84.71 %	State Share % = 15.29 %	
FYI : 100% EPS Allocation	21,495,586.15		

F. Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Cushing	2,274,052.62	2,168,572.50	12.17%	8.10
Owls Head	1,802,490.75	1,802,490.75	10.11%	5.32
Rockland	8,176,175.35	6,262,312.50	35.13%	8.10
Saint George	2,936,174.48	2,936,174.48	16.47%	3.49
South Thomaston	2,030,943.35	2,030,943.35	11.39%	7.65
Thomaston	3,822,558.20	2,624,197.50	14.73%	8.10
TOTAL	21,042,394.75	17,824,691.08	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	245,462.17	0.00	0.00	0.00
August	245,462.17	0.00	0.00	0.00
September	245,462.17	0.00	0.00	0.00
October	245,462.17	0.00	0.00	0.00
November	245,462.17	0.00	260,201.28	0.00
December	245,462.17	0.00	0.00	0.00
January	245,462.17	0.00	0.00	0.00
February	245,462.17	0.00	0.00	0.00
March	245,462.17	0.00	0.00	0.00
April	245,462.17	0.00	0.00	0.00
May	245,462.17	0.00	11,956.32	0.00
June	245,462.20	0.00	0.00	0.00
TOTAL	2,945,546.07	0.00	272,157.60	0.00

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