

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

ORG ID : 1452

RSU 13

2020 - 2021

Section 1: Computation of EPS Rates

Section : 1

A) Attending Counts:

	Pre K-K		1-5	6-8		PreK-8	9-12	Total			
1) Attending Pupils (October 2018)	195.0	+	597.0	+	360.0	=	1,152.0	+	490.0	=	1,642.0
2) Attending Pupils (October 2019)	167.0	+	602.0	+	370.0	=	1,139.0	+	487.0	=	1,626.0
3) Attending Pupils Average	181.0	+	599.5	+	365.0	=	1,145.5	+	488.5	=	1,634.0
							70.10 %		29.90 %		100.00 %

B) Staff Positions

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	12.07	(15: 1)	+	35.26	(17:1)	+	21.47	(17:1)	+	30.53	(16:1)	=	99.33	÷	130.5	=	0.76	x	6,898,448	=	5,250,892	=	3,681,087	1,569,805
2) Guidance	0.52	(350: 1)	+	1.71	(350:1)	+	1.04	(350:1)	+	1.95	(250:1)	=	5.23	÷	10.6	=	0.49	x	528,825	=	260,764	=	182,806	77,958
3) Librarians	0.23	(800: 1)	+	0.75	(800:1)	+	0.46	(800:1)	+	0.61	(800:1)	=	2.04	÷	3.0	=	0.68	x	174,206	=	118,606	=	83,148	35,458
4) Health	0.23	(800: 1)	+	0.75	(800:1)	+	0.46	(800:1)	+	0.61	(800:1)	=	2.04	÷	5.0	=	0.41	x	277,705	=	113,442	=	79,527	33,915
5) Education Techs	1.59	(114: 1)	+	5.26	(114:1)	+	1.17	(312:1)	+	1.55	(316:1)	=	9.56	÷	25.9	=	0.37	x	542,502	=	200,292	=	140,413	59,879
6) Library Techs	0.36	(500: 1)	+	1.20	(500:1)	+	0.73	(500:1)	+	0.98	(500:1)	=	3.27	÷	1.0	=	3.27	x	21,780	=	71,177	=	49,898	21,279
7) Clerical	0.91	(200: 1)	+	3.00	(200:1)	+	1.83	(200:1)	+	2.44	(200:1)	=	8.17	÷	11.0	=	0.74	x	393,770	=	292,465	=	205,030	87,435
8) School Admin.	0.59	(305: 1)	+	1.97	(305:1)	+	1.20	(305:1)	+	1.55	(315:1)	=	5.31	÷	9.0	=	0.59	x	754,864	=	445,075	=	312,016	133,059

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	4,026,568	1,717,136	=	765,048	326,256
2) Education & Library Technicians	36.00%	X	190,311	81,158	=	68,512	29,217
3) Clerical	29.00%	X	205,030	87,435	=	59,459	25,356
4) School Administrators	14.00%	X	312,016	133,059	=	43,682	18,628

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	1,145.5	488.5	=	51,548	21,983
2) Supplies and Equipment	392	542	X	1,145.5	488.5	=	449,036	264,767
3) Professional Development	67	67	X	1,145.5	488.5	=	76,749	32,730
4) Instructional Leadership Support	31	31	X	1,145.5	488.5	=	35,511	15,144
5) Co- and Extra-Curricular Student	42	130	X	1,145.5	488.5	=	48,111	63,505
6) System Administration/Support	135	135	X	1,145.5	488.5	=	154,643	65,948
7) Operations & Maintenance	1147	1362	X	1,145.5	488.5	=	1,313,889	665,337

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1					0	0
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Section 1: Totals

Divided by Attending Pupils:	÷	<u>1,145.5</u>	<u>488.5</u>
Calculated EPS Rates Per Pupil:	=	6,809	7,262

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21

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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	64.0 +	1,091.0 +	459.0 =	1,614.0
2)	October 2019 (may include 4YO/PreK estimates)	57.0 +	1,083.0 +	455.0 =	1,595.0
3)	Subsidizable Pupils Average	60.5 +	1,087.0 +	457.0 =	1,604.5

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	57.0	X	6,809 =	388,113.00
2)	K-8 Pupils	1,087.0	X	6,809 =	7,401,383.00
3)	9-12 Pupils	457.0	X	7,262 =	3,318,734.00
4)	Adult Education Courses at .1	5.8	X	7,262 =	42,119.60
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	6,809 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.375	X	6,809 =	2,553.38
7)	9-12 Equiv. Instruction Pupils	2.375	X	7,262 =	17,247.25

C) Weighted Counts (Most Recent Oct Only)

			Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @	0.5465	31.2	X 0.15	X	6,809 =	31,866.12
2)	K-8 Disadvantaged @	0.5465	594.0	X 0.15	X	6,809 =	606,681.90
3)	9-12 Disadvantaged @	0.5465	249.8	X 0.15	X	7,262 =	272,107.14
4)	4YO/PreK English Learners		3.0	X 0.500	X	6,809 =	10,213.50
5)	K-8 English Learners		8.0	X 0.500	X	6,809 =	27,236.00
6)	9-12 English Learners		10.0	X 0.500	X	7,262 =	36,310.00

D) Targeted Funds

			Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)		57.0		X	51.00 =	2,907.00
2)	K-8 Student Assessment		1,087.0		X	51.00 =	55,437.00
3)	9-12 Student Assessment		457.0		X	51.00 =	23,307.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)		57.0		X	111.00 =	6,327.00
5)	K-8 Technology Resources		1,087.0		X	111.00 =	120,657.00
6)	9-12 Technology Resources		457.0		X	334.00 =	152,638.00
7)	4YO/PreK Pupils (Most Recent Oct Only)		57.0	X 0.10	X	6,809 =	38,811.30
8)	K-2 Pupils		357.0	X 0.10	X	6,809 =	243,081.30
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)		31.2	X 0.05	X	6,809 =	10,622.04
10)	K-8 Disadvantaged Targeted		594.0	X 0.05	X	6,809 =	202,227.30
11)	9-12 Disadvantaged Targeted		249.8	X 0.05	X	7,262 =	90,702.38

E) Isolated Small School Adjustment

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

Section 2: Operating Allocation Totals

= 13,101,282.21

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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	271,461.37	X	102.20%	=	277,433.52
2)	Special Education - EPS Allocation		X		=	6,144,435.78
3)	Special Education - High-Cost Out-of-District Allocation		X		=	66,382.20
4)	Transportation Operating - EPS Allocation		X		=	1,203,895.46
5)	Approved Bus Allocation (Purchase Year FY 20 or earlier)		X		=	80,999.80
					Total Other Subsidizable Costs	= 7,773,146.76
B)	Teacher Retirement Amount (Normalized Cost)					576,998.40

Total Adjusted Operating Allocation (Page2)plus Total other Subsidizable Costs plus Teacher Retirement = 21,451,427.37

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal	Interest	Total
2)	Total Debt Service Principal & Interest Payments					
3)	Approved Lease for 2019 - 20		RSU 13			0.00
4)	Approved Lease Purchase for 2019 - 20 for		RSU 13			0.00
					Total Debt Service Allocation	= 0.00

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 21,451,427.37

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Section 4 : Calculation of Required Local Contribution - Mil Expectation

Section : 4

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
Cushing	184.0	11.71%	2,511,962.15 +	0.00 =	2,511,962.15
Owls Head	150.0	9.55%	2,048,611.31 +	0.00 =	2,048,611.31
Rockland	716.5	45.59%	9,779,705.74 +	0.00 =	9,779,705.74
South Thomaston	168.5	10.72%	2,299,593.01 +	0.00 =	2,299,593.01
Thomaston	352.5	22.43%	4,811,555.16 +	0.00 =	4,811,555.16
Total	1,571.5	100.00%	21,451,427.37	0.00	21,451,427.37

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
Cushing	301,016,667	8.18	2,462,316.34
Owls Head	353,800,000	8.18	2,894,084.00
Rockland	778,300,000	8.18	6,366,494.00
South Thomaston	258,300,000	8.18	2,112,894.00
Thomaston	360,300,000	8.18	2,947,254.00
Total	2,051,716,667		16,783,042.34

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)
Cushing	2,511,962.15 -	2,462,316.34	8.18	49,645.81
Owls Head	2,048,611.31 -	2,048,611.31	5.79	0.00
Rockland	9,779,705.74 -	6,366,494.00	8.18	3,413,211.74
South Thomaston	2,299,593.01 -	2,112,894.00	8.18	186,699.01
Thomaston	4,811,555.16 -	2,947,254.00	8.18	1,864,301.16
Total	21,451,427.37 -	15,937,569.65		5,513,857.72

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Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	21,451,427.37	15,937,569.65	5,513,857.72
6) Totals after adjustment to Local and State Contributions	21,451,427.37	15,937,569.65	5,513,857.72
B) Other Adjustments to State Contribution Only			
1) Plus Audit Adjustments			0.00
2) Less Audit Adjustments			(188,494.69)
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) Education Service Center Member Allocation			0.00
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			5,325,363.03

Local and State Percentages Prior to Adjustments :

Local Share % = 74.30 %

State Share % = 25.70 %

Local and State Percentages After Adjustments :

Local Share % = 74.30 %

State Share % = 25.70 %

FYI : 100% EPS Allocation

21,451,427.37

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Cushing	2,511,962.15	2,462,316.34	15.45%	8.18
Owls Head	2,048,611.31	2,048,611.31	12.85%	5.79
Rockland	9,779,705.74	6,366,494.00	39.95%	8.18
South Thomaston	2,299,593.01	2,112,894.00	13.26%	8.18
Thomaston	4,811,555.16	2,947,254.00	18.49%	8.18
Totals	21,451,427.37	15,937,569.65	100.00%	

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Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	443,780.25	0.00	0.00	0.00
August	443,780.25	0.00	0.00	0.00
September	443,780.25	0.00	0.00	0.00
October	443,780.25	0.00	0.00	0.00
November	443,780.25	0.00	0.00	0.00
December	443,780.25	0.00	0.00	0.00
January	443,780.25	0.00	0.00	0.00
February	443,780.25	0.00	0.00	0.00
March	443,780.25	0.00	0.00	0.00
April	443,780.25	0.00	0.00	0.00
May	443,780.25	0.00	0.00	0.00
June	443,780.28	0.00	0.00	0.00
TOTAL	5,325,363.03	0.00	0.00	0.00

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