

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

ORG ID : 1452

RSU 13

2021 - 2022

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 2019)	167.0	+	602.0	+	370.0	=	1,139.0	+	487.0	=	1,626.0
2) Attending Pupils (October 2020)	140.0	+	539.0	+	362.0	=	1,041.0	+	523.0	=	1,564.0
3) Attending Pupils Average	153.5	+	570.5	+	366.0		1,090.0	+	505.0		1,595.0
							68.34 %		31.66 %		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	10.23	(15: 1)	+	35.66	(16:1)	+	21.53	(17:1)	+	31.56	(16:1)	=	98.98	÷	129.0	=	0.77	x	7,046,526	=	5,406,799	=	3,694,929	1,711,870
2) Guidance	0.44	(350: 1)	+	1.63	(350:1)	+	1.05	(350:1)	+	2.02	(250:1)	=	5.13	÷	10.6	=	0.48	x	561,018	=	271,740	=	185,703	86,037
3) Librarians	0.19	(800: 1)	+	0.71	(800:1)	+	0.46	(800:1)	+	0.63	(800:1)	=	1.99	÷	3.0	=	0.66	x	177,340	=	117,858	=	80,542	37,316
4) Health	0.19	(800: 1)	+	0.71	(800:1)	+	0.46	(800:1)	+	0.63	(800:1)	=	1.99	÷	5.0	=	0.40	x	282,706	=	112,729	=	77,037	35,692
5) Education Techs	1.35	(114: 1)	+	5.00	(114:1)	+	1.17	(312:1)	+	1.60	(316:1)	=	9.12	÷	21.0	=	0.43	x	452,322	=	196,480	=	134,272	62,208
6) Library Techs	0.31	(500: 1)	+	1.14	(500:1)	+	0.73	(500:1)	+	1.01	(500:1)	=	3.19	÷	1.0	=	3.19	x	22,172	=	70,729	=	48,335	22,394
7) Clerical	0.77	(200: 1)	+	2.85	(200:1)	+	1.83	(200:1)	+	2.53	(200:1)	=	7.98	÷	11.0	=	0.73	x	394,731	=	286,180	=	195,571	90,609
8) School Admin.	0.50	(305: 1)	+	1.87	(305:1)	+	1.20	(305:1)	+	1.60	(315:1)	=	5.18	÷	7.5	=	0.69	x	654,642	=	451,873	=	308,804	143,069

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	4,038,211	1,870,915	=	767,260	355,474
2) Education & Library Technicians	36.00%	X	182,607	84,602	=	65,739	30,457
3) Clerical	29.00%	X	195,571	90,609	=	56,716	26,277
4) School Administrators	14.00%	X	308,804	143,069	=	43,233	20,030

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	46	46	X	1,090.0	505.0	=	50,140	23,230
2) Supplies and Equipment	399	552	X	1,090.0	505.0	=	434,910	278,760
3) Professional Development	68	68	X	1,090.0	505.0	=	74,120	34,340
4) Instructional Leadership Support	32	32	X	1,090.0	505.0	=	34,880	16,160
5) Co- and Extra-Curricular Student	43	132	X	1,090.0	505.0	=	46,870	66,660
6) System Administration/Support	135	135	X	1,090.0	505.0	=	147,150	68,175
7) Operations & Maintenance	1168	1387	X	1,090.0	505.0	=	1,273,120	700,435

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>1,090.0</u>	<u>505.0</u>
Calculated EPS Rates Per Pupil:	=	7,082	7,543

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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 2019	57.0 +	1,083.0 +	455.0 =	1,595.0
2)	October 2020 (may include 4YO/PreK estimates)	39.0 +	1,003.0 +	494.0 =	1,536.0
3)	Subsidizable Pupils Average	48.0 +	1,043.0 +	474.5 =	1,565.5

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	39.0	X	7,082 =	276,198.00
2)	K-8 Pupils	1,043.0	X	7,082 =	7,386,526.00
3)	9-12 Pupils	474.5	X	7,543 =	3,579,153.50
4)	Adult Education Courses at .1	5.3	X	7,543 =	39,977.90
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,082 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.250	X	7,082 =	1,770.50
7)	9-12 Equiv. Instruction Pupils	3.375	X	7,543 =	25,457.63

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.5470	21.3	X 0.15	X	7,082 =	22,626.99
2)	K-8 Disadvantaged @ 0.5470	570.5	X 0.15	X	7,082 =	606,042.15
3)	9-12 Disadvantaged @ 0.5470	259.6	X 0.15	X	7,543 =	293,724.42
4)	4YO/PreK English Learners	0.0	X 0.700	X	7,082 =	0.00
5)	K-8 English Learners	6.0	X 0.700	X	7,082 =	29,744.40
6)	9-12 English Learners	5.0	X 0.700	X	7,543 =	26,400.50

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	39.0		X	52.00 =	2,028.00
2)	K-8 Student Assessment	1,043.0		X	52.00 =	54,236.00
3)	9-12 Student Assessment	474.5		X	52.00 =	24,674.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	39.0		X	113.00 =	4,407.00
5)	K-8 Technology Resources	1,043.0		X	113.00 =	117,859.00
6)	9-12 Technology Resources	474.5		X	340.00 =	161,330.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	39.0	X 0.10	X	7,082 =	27,619.80
8)	K-2 Pupils	337.0	X 0.10	X	7,082 =	238,663.40
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	21.3	X 0.05	X	7,082 =	7,542.33
10)	K-8 Disadvantaged Targeted	570.5	X 0.05	X	7,082 =	202,014.05
11)	9-12 Disadvantaged Targeted	259.6	X 0.05	X	7,543 =	97,908.14

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

= 13,225,903.71

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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	173.0	11.37%	2,471,458.85 +	0.00 =	2,471,458.85
Owls Head	145.0	9.53%	2,071,504.21 +	0.00 =	2,071,504.21
Rockland	680.5	44.73%	9,722,810.41 +	0.00 =	9,722,810.41
South Thomaston	175.0	11.50%	2,499,716.51 +	0.00 =	2,499,716.51
Thomaston	348.0	22.87%	4,971,175.36 +	0.00 =	4,971,175.36
Total	1,521.5	100.00%	21,736,665.34	0.00	21,736,665.34

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	306,066,667	7.90	2,417,926.67
Owls Head	370,316,667	7.90	2,925,501.67
Rockland	798,283,333	7.90	6,306,438.33
South Thomaston	265,916,667	7.90	2,100,741.67
Thomaston	361,283,333	7.90	2,854,138.33
Total	2,101,866,667		16,604,746.67

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	2,471,458.85 -	2,417,926.67	7.90	53,532.18
Owls Head	2,071,504.21 -	2,071,504.21	5.59	0.00
Rockland	9,722,810.41 -	6,306,438.33	7.90	3,416,372.08
South Thomaston	2,499,716.51 -	2,100,741.67	7.90	398,974.84
Thomaston	4,971,175.36 -	2,854,138.33	7.90	2,117,037.03
Total	21,736,665.34 -	15,750,749.21		5,985,916.13

Preliminary FY 2021-2022 Governor's Biennial Budget – Adjustments may be made to these printouts throughout FY 22

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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	21,736,665.34	15,750,749.21	5,985,916.13
6) Totals after adjustment to Local and State Contributions	21,736,665.34	15,750,749.21	5,985,916.13
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			43,315.20
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			5,840,736.64
Local and State Percentages Prior to Adjustments :	Local Share % = 72.46 %	State Share % = 27.54 %	
Local and State Percentages After Adjustments :	Local Share % = 72.46 %	State Share % = 27.54 %	
FYI : 100% EPS Allocation	21,736,665.34		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Cushing	2,471,458.85	2,417,926.67	15.35%	7.90
Owls Head	2,071,504.21	2,071,504.21	13.15%	5.59
Rockland	9,722,810.41	6,306,438.33	40.04%	7.90
South Thomaston	2,499,716.51	2,100,741.67	13.34%	7.90
Thomaston	4,971,175.36	2,854,138.33	18.12%	7.90
Totals	21,736,665.34	15,750,749.21	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	486,728.05	0.00	0.00	0.00
August	486,728.05	0.00	0.00	0.00
September	486,728.05	0.00	0.00	0.00
October	486,728.05	0.00	0.00	0.00
November	486,728.05	0.00	0.00	0.00
December	486,728.05	0.00	0.00	0.00
January	486,728.05	0.00	0.00	0.00
February	486,728.05	0.00	0.00	0.00
March	486,728.05	0.00	0.00	0.00
April	486,728.05	0.00	0.00	0.00
May	486,728.05	0.00	0.00	0.00
June	486,728.09	0.00	0.00	0.00
TOTAL	5,840,736.64	0.00	0.00	0.00

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