

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

ORG ID : 3162

RSU 14

2013 - 2014

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2012)	1,468.0	789.0	2,257.0	1,045.0	3,302.0
2) Attending Pupils (October 2012)	1,486.0	740.0	2,226.0	1,075.0	3,301.0
3) Average Pupils Calendar Year Average	1,477.0	764.5	2,241.5	1,060.0	3,301.5
			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	86.9	(17:1)	47.8	(16:1)	70.7	(15:1)	205.4	219.5	0.94	10,831,265	10,181,389	6,923,345	3,258,044
2) Guidance	4.2	(350:1)	2.2	(350:1)	4.2	(250:1)	10.6	15.5	0.68	890,802	605,745	411,907	193,838
3) Librarians	1.8	(800:1)	1.0	(800:1)	1.3	(800:1)	4.1	2.0	2.05	90,349	185,215	125,946	59,269
4) Health	1.8	(800:1)	1.0	(800:1)	1.3	(800:1)	4.1	4.0	1.02	201,174	205,197	139,534	65,663
5) Education Techs	14.8	(100:1)	7.6	(100:1)	4.2	(250:1)	26.6	35.3	0.75	706,469	529,852	360,299	169,553
6) Library Techs	3.0	(500:1)	1.5	(500:1)	2.1	(500:1)	6.6	4.0	1.65	77,812	128,390	87,305	41,085
7) Clerical	7.4	(200:1)	3.8	(200:1)	5.3	(200:1)	16.5	19.1	0.86	600,216	516,186	351,006	165,180
8) School Admin.	4.8	(305:1)	2.5	(305:1)	3.4	(315:1)	10.7	11.0	0.97	917,012	889,502	604,861	284,641

C) Computation of Benefits:

	Percentage	Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	7,600,732	3,576,814	1,444,139	679,595
2) Education & Library Technicians	36.00%	447,604	210,638	161,137	75,830
3) Clerical	29.00%	351,006	165,180	101,792	47,902
4) School Administrators	14.00%	604,861	284,641	84,681	39,850

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	38	38	2,241.5	1,060.0	85,177	40,280
2) Supplies and Equipment	350	483	2,241.5	1,060.0	784,525	511,980
3) Professional Development	60	60	2,241.5	1,060.0	134,490	63,600
4) Instructional Leadership Support	24	24	2,241.5	1,060.0	53,796	25,440
5) Co- and Extra-Curricular Student	35	115	2,241.5	1,060.0	78,453	121,900
6) System Administration/Support	222	222	2,241.5	1,060.0	497,613	235,320
7) Operations & Maintenance	1024	1217	2,241.5	1,060.0	2,295,296	1,290,020

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 1.08	727,150	342,204
2) Adjustment for Title I Revenues		-242,484	-114,110

Section 1: Totals

Divided by Attending Pupils:	÷	2,241.5	1,060.0
Calculated EPS Rates Per Pupil:	=	6,786	7,167

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Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Suprintendent Transfers)		K-8		9-12	=	Total		
1)	April 2010	2,328.0	+	1,084.0	=	3,412.0		
2)	October 2010	2,272.0	+	1,078.0	=	3,350.0		
3)	April 2011	2,277.0	+	1,068.0	=	3,345.0		
4)	October 2011	2,280.0	+	1,087.0	=	3,367.0		
5)	April 2012	2,256.0	+	1,087.0	=	3,343.0		
6)	October 2012	2,217.0	+	1,111.0	=	3,328.0		

B) Basic Counts		Ave. Calendar Year Pupils		Declining Enrollment		SAU EPS Rates from Page 1	=	Basic Cost Allocations
1)	PreK-8 Pupils	2,236.5	+	35.17	X	6,786	=	15,415,552.62
2)	9-12 Pupils	1,099.0	+	0.00	X	7,167	=	7,876,533.00
3)	Adult Education Courses at .1	12.6			X	7,167	=	90,304.20
4)	PreK-8 Equiv. Instruction Pupils	0.875			X	6,786	=	5,937.75
5)	9-12 Equiv. Instruction Pupils	3.000			X	7,167	=	21,501.00

C) Weighted Counts			Pupils		EPS Weights		SAU EPS Rates from Page 1	=	Weighted Cost Allocations
1)	PreK-8 Disadvantaged @	0.3369	753.5	X	0.15	X	6,786	=	766,987.65
2)	9-12 Disadvantaged @	0.3369	370.3	X	0.15	X	7,167	=	398,091.02
3)	PreK-8 Limited English Prof.		33.0	X		X	6,786	=	111,969.00
4)	9-12 Limited English Prof.		6.0	X		X	7,167	=	21,501.00

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount	=	Targeted Cost Allocations
1)	PreK-8 Student Assessment	2,236.5			X	44.00	=	98,406.00
2)	9-12 Student Assessment	1,099.0			X	44.00	=	48,356.00
3)	PreK-8 Technology Resources	2,236.5			X	99.00	=	221,413.50
4)	9-12 Technology Resources	1,099.0			X	299.00	=	328,601.00
5)	PreK-2 Pupils	736.0	X	0.10	X	6,786	=	499,449.60

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				
		=		25,904,603.34
Percentage of EPS Transition Amount:		X		97.00%
Adjusted Total Operating Allocation Amount:		=		25,127,465.24

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2011 - 2012	183,987.92	X	101.10%	=	186,011.79
2)	Career & Technical Education Expenditures from 2011 - 2012	345,283.67	X	101.10%	=	349,081.79
3)	Special Education - EPS Allocation		X		=	4,964,764.96
4)	Transportation Operating - EPS Allocation		X		=	1,826,818.78
5)	Approved Bus Payments for 2012 - 2013		X		=	<u>178,053.40</u>
Total Other Subsidizable Costs						= 7,504,730.72

B) Teacher Retirement Amount (Normalized Cost)

522,461.99

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 33,154,657.95

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RAYMOND	11/01/2013	NEW ELEMENTARY	389,757.00	+	71,321.76	=	461,078.76
		05/01/2014	NEW ELEMENTARY	0.00	+	61,258.23	=	61,258.23
	WINDHAM	11/01/2013	WINDHAM ADDN & RENOV	1,280,000.00	+	302,112.50	=	1,582,112.50
		05/01/2014	WINDHAM ADDN & RENOV	0.00	+	276,512.50	=	276,512.50
2)	Total Debt Service Principal & Interest Payments			1,669,757.00		711,204.99		2,380,961.99
3)	Approved Lease for 2012 - 13		RSU 14					0.00
4)	Approved Lease Purchase for 2012 - 13 for		RSU 14					0.00

Total Debt Service Allocation = 2,380,961.99

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 35,535,619.94

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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
Raymond	647.5	19.46%	6,451,896.44 +	522,336.99 =	6,974,233.43
Windham	2679.5	80.54%	26,702,761.51 +	1,858,625.00 =	28,561,386.51
Total	3,327.0	100.00%	33,154,657.95	2,380,961.99	35,535,619.94

B) State Valuation by Member Municipality

Member Municipality	2012 State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Raymond	1,009,700,000	7.86	7,936,242.00
Windham	1,792,250,000	7.86	14,087,085.00
Total	2,801,950,000		22,023,327.00

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Rate	Calculated Mill	State Contribution by Municipality (Prior to adjustments)
Raymond	6,974,233.43 -	6,974,233.43		6.91	0.00
Windham	28,561,386.51 -	14,087,085.00		7.86	14,474,301.51
Total	35,535,619.94 -	21,061,318.43			14,474,301.51

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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	35,535,619.94	21,061,318.43	14,474,301.51
5) Adjustment for Debt Service for RSU		-239,620.99	239,620.99
Totals after adjustment to Local and State Contributions	35,535,619.94	20,821,697.44	14,713,922.50

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			(5,932.35)
9) Less MaineCare Seed - Public			(19,543.10)

Adjusted State Contribution	35,535,619.94	20,821,697.44	14,688,447.05
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Local and State Percentages Prior to Adjustments : Local Share % = 59.27 % State Share % = 40.73 %

Local and State Percentages After Adjustments : Local Share % = 58.67 % State Share % = 41.33 %

FYI : 100% EPS Allocation 36,312,758.04

F. Adjusted Local Contribution by Town

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

Member Municipality	Misc Adj. Sec. 5 Line A5	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Raymond	239,620.99	6,974,233.43	6,734,612.44	33.11%	6.67
Windham	0.00	28,561,386.51	14,087,085.00	66.89%	7.86
TOTAL		35,535,619.94	20,821,697.44	100.00%	

FY 2014 Final Enacted LD 1509, Public Law 2013, Chapter 368

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STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

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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	1,027,746.71	1,027,746.71	0.00	0.00
August	1,027,746.71	1,027,746.71	0.00	0.00
September	1,027,746.71	1,027,746.71	0.00	0.00
October	1,027,746.71	1,027,746.71	0.00	0.00
November	1,027,746.71	1,027,746.71	2,043,191.26	2,043,191.26
December	1,024,281.29	1,024,281.29	0.00	0.00
January	1,027,169.14	1,027,169.14	0.00	0.00
February	1,027,169.14	1,027,169.14	0.00	0.00
March	1,027,169.14	1,027,169.14	0.00	0.00
April	1,020,987.62	1,020,987.62	0.00	0.00
May	1,020,987.62	1,020,987.62	337,770.73	337,770.73
June	1,020,987.56	1,020,987.56	0.00	0.00
TOTAL	12,307,485.06	12,307,485.06	2,380,961.99	2,380,961.99

FY 2014 Final Enacted LD 1509, Public Law 2013, Chapter 368