

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 13

2009-10

813 - 813

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	965	535	1,500	725	2,225
10 ATTENDING PUPILS (OCTOBER 2008)	917	532	1,449	724	2,173
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	941.0	533.5	1,474.5 (67%)	724.5 (33%)	2,199.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	55.4 (17:1)	33.3 (16:1)	48.3 (15:1)	=	137.0 /	170.5 =	=	.80 X	7943,641 =	=	4257,792	2097,121
B. GUIDANCE	2.7 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.1 /	9.9 =	=	.72 X	558,850 =	=	269,589	132,783
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	4.9 =	=	.57 X	263,828 =	=	100,756	49,626
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	3.7 =	=	.76 X	167,730 =	=	85,408	42,067
E. EDUCATION TECHS	9.4 (100:1)	5.3 (100:1)	2.9 (250:1)	=	17.6 /	23.1 =	=	.76 X	401,226 =	=	204,304	100,628
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.4 /	6.2 =	=	.71 X	113,696 =	=	54,085	26,639
G. CLERICAL	4.7 (200:1)	2.7 (200:1)	3.6 (200:1)	=	11.0 /	17.1 =	=	.64 X	507,278 =	=	217,521	107,137
H. SCHOOL ADMIN.	3.1 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.1 /	12.1 =	=	.59 X	842,956 =	=	333,220	164,124

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	51,608	25,358
B. Supplies and Equipment	329	455	485,111	329,648
C. Professional Development	56	56	82,572	40,572
D. Instructional Leadership Support	23	23	33,914	16,664
E. Co- and Extra-Curricular Student	32	108	47,184	78,246
F. System Administration/Support	210	210	309,645	152,145
G. Operations & Maintenance	962	1,143	1418,469	828,104

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	895,574	441,103
B. Education & Library Technicians	36.00%	93,020	45,816
C. Clerical	29.00%	63,081	31,070
D. School Administrators	14.00%	46,651	22,977

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-292,779	-144,205

17 TOTALS	8756,724	4587,622
18 E.P.S. RATES	5,939	6,332

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,558.0	779.0	2,337.0		
	OCTOBER 2006	1,537.0	775.0	2,312.0		
	APRIL 2007	1,488.0	744.0	2,232.0		
	OCTOBER 2007	1,494.0	755.0	2,249.0		
	APRIL 2008	1,502.0	728.0	2,230.0		
	OCTOBER 2008	1,450.0	717.0	2,167.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,476.0 +	28.83	X	5,939.00	= 8,937,185.37
	9-12 PUPILS	722.5 +	27.16	X	6,332.00	= 4,746,847.12
	ADULT EDUC. COURSES AT .1	8.1		X	6,332.00	= 51,289.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,939.00	= 1,484.75
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,332.00	= 4,749.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4648	686.0	X .15	X	5,939.00	= 611,123.10
	9-12 DISADVANTAGED @ .4648	335.8	X .15	X	6,332.00	= 318,942.84
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	5,939.00	= 29,101.10
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,332.00	= 22,162.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,476.0		X	41.00	= 60,516.00
	9-12 STUDENT ASSESSMENT	722.5		X	41.00	= 29,622.50
	K-8 TECHNOLOGY RESOURCES	1,476.0		X	93.00	= 137,268.00
	9-12 TECHNOLOGY RESOURCES	722.5		X	281.00	= 203,022.50
	K-2 PUPILS	480.5	X .10	X	5,939.00	= 285,368.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,438,682.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,975,521.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,975,521.95

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	149,472.06	X	102.90%	=	153,806.75
32	SPECIAL EDUCATION - EPS ALLOCATION					2,761,285.34
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	916,688.00	X	102.90%	=	943,271.95
35	TRANSPORTATION - EPS ALLOCATION					951,239.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					62,582.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,872,185.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,847,707.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 5				
	11/01/09	ROCKLAND SOUTH SCH RENOVATIONS	105,500.00	15,935.24	121,435.24
	05/01/10	ROCKLAND SOUTH SCH RENOVATIONS	0.00	12,429.44	12,429.44
	SAD 50 ST GEORGE				
	11/01/09	ST GEORGE ELEM ADDN	138,000.00	30,302.95	168,302.95
	05/01/10	ST GEORGE ELEM ADDN	0.00	31,469.52	31,469.52
42	TOTAL PRINCIPAL & INTEREST		243,500.00	90,137.15	333,637.15
43	APPROVED LEASES FOR 2008-09 - RSU 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 13				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				333,637.15
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,181,344.32

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
CUSHING	222.0	10.19%		2,022,481.36		48,548.97	2,071,030.33
OWLS HEAD	191.0	8.77%		1,740,643.92		20,203.99	1,760,847.91
ROCKLAND	870.5	39.95%		7,929,159.01		92,081.55	8,021,240.56
ST. GEORGE	305.5	14.02%		2,782,648.55		66,809.51	2,849,458.06
SO. THOMASTON	204.0	9.36%		1,857,745.39		21,579.13	1,879,324.52
THOMASTON	386.0	17.71%		3,515,028.94		84,413.98	3,599,442.92
TOTAL	2,179.0					20,181,344.30	

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CUSHING	276,700,000	6.690	1,851,123.00		2,071,030.33	1,851,123.00	11.98%	6.69M
OWLS HEAD	380,450,000	6.690	2,545,210.50		1,760,847.91	1,760,847.91	11.39%	4.63M
ROCKLAND	798,700,000	6.690	5,343,303.00		8,021,240.56	5,343,303.00	34.57%	6.69M
ST. GEORGE	803,550,000	6.690	5,375,749.50		2,849,458.06	2,849,458.06	18.44%	3.55M
SO. THOMASTON	267,000,000	6.690	1,786,230.00		1,879,324.52	1,786,230.00	11.56%	6.69M
THOMASTON	278,600,000	6.690	1,863,834.00		3,599,442.92	1,863,834.00	12.06%	6.69M
TOTAL	2,805,000,000		18,765,450.00		20,181,344.30	15,454,795.97	100.00%	5.51M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,181,344.32	15,454,795.97	4,726,548.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,181,344.32	15,454,795.97	4,726,548.35
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			583,560.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			4,142,988.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 76.58%		STATE SHARE % = 23.42%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 79.47%		STATE SHARE % = 20.53%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,644,504.80		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	317,445.93	357,417.51	0.00	0.00
August	317,445.93	0.00	0.00	0.00
September	317,445.93	714,835.02	0.00	0.00
October	317,445.93	357,417.52	0.00	0.00
November	317,445.93	357,439.48	289,738.19	289,738.19
December	317,445.93	357,439.48	0.00	0.00
Janurary	317,445.93	357,439.48	0.00	0.00
February	317,445.93	253,695.48	0.00	0.00
March	317,445.93	253,695.49	0.00	0.00
April	317,445.93	253,695.49	0.00	0.00
May	317,445.93	253,695.49	43,898.96	43,898.96
June	317,445.97	292,580.76	0.00	0.00
Total	3,809,351.20	3,809,351.20	333,637.15	333,637.15