

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 13

2011-12

813 - 813

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	913	514	1,427	692	2,119
10 ATTENDING PUPILS (OCTOBER 2010)	906	518	1,424	673	2,097
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	909.5	516.0	1,425.5 (68%)	682.5 (32%)	2,108.0

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	53.5 (17:1)	32.3 (16:1)	45.5 (15:1)	=	131.3 /	161.2 =	=	.81 X	7934,652 =	=	4370,406	2056,662
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.7 (250:1)	=	6.8 /	9.0 =	=	.76 X	514,724 =	=	266,009	125,181
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	4.0 =	=	.65 X	226,249 =	=	100,002	47,060
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.7 =	=	.70 X	175,497 =	=	83,537	39,311
E. EDUCATION TECHS	9.1 (100:1)	5.2 (100:1)	2.7 (250:1)	=	17.0 /	21.6 =	=	.79 X	384,968 =	=	206,805	97,320
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2 /	5.4 =	=	.78 X	104,315 =	=	55,329	26,037
G. CLERICAL	4.5 (200:1)	2.6 (200:1)	3.4 (200:1)	=	10.5 /	15.0 =	=	.70 X	464,693 =	=	221,194	104,091
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.2 (315:1)	=	6.9 /	9.4 =	=	.73 X	695,695 =	=	345,343	162,514

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	52,744	25,253
B. Supplies and Equipment	342	473	487,521	322,823
C. Professional Development	58	58	82,679	39,585
D. Instructional Leadership Support	24	24	34,212	16,380
E. Co- and Extra-Curricular Student	34	113	48,467	77,123
F. System Administration/Support	218	218	310,759	148,785
G. Operations & Maintenance	1,002	1,191	1428,351	812,858

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	915,791	430,961
B. Education & Library Technicians	36.00%	94,368	44,409
C. Clerical	29.00%	64,146	30,186
D. School Administrators	14.00%	48,348	22,752

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

17 TOTALS	9216,011	4629,291
18 E.P.S. RATES	6,465	6,783

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,502.0	728.0	2,230.0		
	OCTOBER 2008	1,450.0	717.0	2,167.0		
	APRIL 2009	1,427.0	700.0	2,127.0		
	OCTOBER 2009	1,431.0	719.0	2,150.0		
	APRIL 2010	1,421.0	689.0	2,110.0		
	OCTOBER 2010	1,419.0	674.0	2,093.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	SAU		
		YEAR PUPILS	ENROLL. ADJ	EPS RATES		
	K-8 PUPILS	1,420.0 +	21.66 X	6,465.00	=	9,320,331.90
	9-12 PUPILS	681.5 +	23.00 X	6,783.00	=	4,778,623.50
	ADULT EDUC. COURSES AT .1	0.8	X	6,783.00	=	5,426.40
	K-8 EQUIV. INSTR. PUPILS	0.375	X	6,465.00	=	2,424.38
	9-12 EQUIV. INSTR. PUPILS	0.375	X	6,783.00	=	2,543.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5821	826.6	X .15	X	6,465.00	= 801,595.35
	9-12 DISADVANTAGED @ .5821	396.7	X .15	X	6,783.00	= 403,622.42
	K-8 LIMITED ENGLISH PROF.	10.0	X .500	X	6,465.00	= 32,325.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,783.00	= 27,132.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,420.0		X	43.00	= 61,060.00
	9-12 STUDENT ASSESSMENT	681.5		X	43.00	= 29,304.50
	K-8 TECHNOLOGY RESOURCES	1,420.0		X	97.00	= 137,740.00
	9-12 TECHNOLOGY RESOURCES	681.5		X	293.00	= 199,679.50
	K-2 PUPILS	481.5	X .10	X	6,465.00	= 311,289.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
	OPERATING ALLOCATION					16,113,098.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,629,705.38
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,629,705.38

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,895,688.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	949,476.56	X	101.60%	=	964,668.18
35	TRANSPORTATION - EPS ALLOCATION					1,138,089.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					124,175.34
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,122,621.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,752,326.41

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 5				
	11/01/11	ROCKLAND SOUTH SCH RENOVATIONS	105,500.00	10,774.72	116,274.72
	05/01/12	ROCKLAND SOUTH SCH RENOVATIONS	0.00	8,211.59	8,211.59
	SAD 50 ST GEORGE				
	11/01/11	ST GEORGE ELEM ADDN	138,000.00	24,257.41	162,257.41
	05/01/12	ST GEORGE ELEM ADDN	0.00	23,809.14	23,809.14
42	TOTAL PRINCIPAL & INTEREST		243,500.00	67,052.86	310,552.86
43	APPROVED LEASES FOR 2010-11 - RSU 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 13				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				310,552.86
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,062,879.27

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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	217.0	10.39%		2,156,166.71		45,037.86	2,201,204.57
OWLS HEAD	175.5	8.40%		1,743,195.42		18,312.95	1,761,508.37
ROCKLAND	816.5	39.08%		8,110,009.16		85,199.56	8,195,208.72
ST. GEORGE	295.5	14.14%		2,934,378.95		61,330.36	2,995,709.31
SO. THOMASTON	201.0	9.62%		1,996,373.80		20,973.80	2,017,347.60
THOMASTON	384.0	18.37%		3,812,202.36		79,698.33	3,891,900.69
TOTAL	2,089.5					21,062,879.26	

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CUSHING	277,300,000	7.470	2,071,431.00		2,201,204.57	2,071,431.00	11.93%	7.47M
OWLS HEAD	395,450,000	7.470	2,954,011.50		1,761,508.37	1,761,508.37	10.15%	4.45M
ROCKLAND	814,800,000	7.470	6,086,556.00		8,195,208.72	6,086,556.00	35.07%	7.47M
ST. GEORGE	840,400,000	7.470	6,277,788.00		2,995,709.31	2,995,709.31	17.26%	3.56M
SO. THOMASTON	309,400,000	7.470	2,311,218.00		2,017,347.60	2,017,347.60	11.62%	6.52M
THOMASTON	324,550,000	7.470	2,424,388.50		3,891,900.69	2,424,388.50	13.97%	7.47M
TOTAL	2,961,900,000		22,125,393.00		21,062,879.26	17,356,940.78	100.00%	5.86M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,062,879.27	17,356,940.78	3,705,938.49
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,062,879.27	17,356,940.78	3,705,938.49
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
59E LESS MAINECARE SEED			29,504.74
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			3,676,433.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 82.41%		STATE SHARE % = 17.59%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 82.55%		STATE SHARE % = 17.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,546,272.22		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	280,490.07	273,675.33	0.00	0.00
August	280,490.07	273,675.34	0.00	0.00
September	280,490.07	273,675.34	0.00	0.00
October	280,490.07	273,675.34	0.00	0.00
November	280,490.07	272,560.78	278,532.13	278,532.13
December	280,490.07	272,560.78	0.00	0.00
Janurary	280,490.07	272,560.78	0.00	0.00
February	280,490.07	272,560.78	0.00	0.00
March	280,490.07	272,560.79	0.00	0.00
April	280,490.07	272,560.79	0.00	0.00
May	280,490.07	272,560.79	32,020.73	32,020.73
June	280,490.12	363,254.05	0.00	0.00
Total	3,365,880.89	3,365,880.89	310,552.86	310,552.86