

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 21

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,175	506	1,681	723	2,404
10	ATTENDING PUPILS (OCTOBER 2011)	1,143	502	1,645	713	2,358
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,159.0	504.0	1,663.0 (70%)	718.0 (30%)	2,381.0

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	68.2 (17:1)	31.5 (16:1)	47.9 (15:1)	=	147.6 /	165.3 =		.89 X	8567,182 =		5337,354	2287,438
B.	GUIDANCE	3.3 (350:1)	1.4 (350:1)	2.9 (250:1)	=	7.6 /	11.7 =		.65 X	631,401 =		287,288	123,123
C.	LIBRARIANS	1.4 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.9 /	2.0 =		1.45 X	113,885 =		115,593	49,540
D.	HEALTH	1.4 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.9 /	5.6 =		.52 X	283,507 =		103,197	44,227
E.	EDUCATION TECHS	11.6 (100:1)	5.0 (100:1)	2.9 (250:1)	=	19.5 /	27.5 =		.71 X	489,586 =		243,324	104,282
F.	LIBRARY TECHS	2.3 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.7 /	5.1 =		.92 X	100,071 =		64,446	27,619
G.	CLERICAL	5.8 (200:1)	2.5 (200:1)	3.6 (200:1)	=	11.9 /	12.7 =		.94 X	401,650 =		264,286	113,265
H.	SCHOOL ADMIN.	3.8 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.8 /	8.8 =		.89 X	705,719 =		439,663	188,427

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37	61,531	26,566
B.	Supplies and Equipment	346	478	575,398	343,204
C.	Professional Development	59	59	98,117	42,362
D.	Instructional Leadership Support	24	24	39,912	17,232
E.	Co- and Extra-Curricular Student	34	114	56,542	81,852
F.	System Administration/Support	220	220	365,860	157,960
G.	Operations & Maintenance	1,013	1,204	1684,619	864,472

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1110,252	475,822
B.	Education & Library Technicians	36.00%	110,797	47,484
C.	Clerical	29.00%	76,643	32,847
D.	School Administrators	14.00%	61,553	26,380

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	622,501	266,803
16	Adjustment for Title I Revenues	-118,616	-50,835

17	TOTALS	11600,259	5270,070
18	E.P.S. RATES	6,976	7,340

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,851.0	967.0	2,818.0		
	OCTOBER 2009	1,827.0	957.0	2,784.0		
	APRIL 2010	1,820.0	946.0	2,766.0		
	OCTOBER 2010	1,814.0	885.0	2,699.0		
	APRIL 2011	1,814.0	873.0	2,687.0		
	OCTOBER 2011	1,767.0	878.0	2,645.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,790.5 +	25.00	X	6,976.00	= 12,664,928.00
	9-12 PUPILS	875.5 +	42.16	X	7,340.00	= 6,735,624.40
	ADULT EDUC. COURSES AT .1	2.8		X	7,340.00	= 20,552.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,976.00	= 4,360.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,340.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1930	345.6	X .15	X	6,976.00	= 361,635.84
	9-12 DISADVANTAGED @ .1930	169.0	X .15	X	7,340.00	= 186,069.00
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	6,976.00	= 83,712.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	7,340.00	= 14,680.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,790.5		X	43.00	= 76,991.50
	9-12 STUDENT ASSESSMENT	875.5		X	43.00	= 37,646.50
	K-8 TECHNOLOGY RESOURCES	1,790.5		X	98.00	= 175,469.00
	9-12 TECHNOLOGY RESOURCES	875.5		X	296.00	= 259,148.00
	K-2 PUPILS	568.5	X .10	X	6,976.00	= 396,585.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,017,401.84
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					20,386,879.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,386,879.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	201,479.56	X	101.10%	=	203,695.84
32	SPECIAL EDUCATION - EPS ALLOCATION					4,320,253.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	42,678.74	X	101.10%	=	43,148.21
35	TRANSPORTATION - EPS ALLOCATION					1,886,575.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					132,853.06
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,586,525.28
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,973,405.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 71				
	11/01/12	NEW MIDDLE SCH-KENNEBUNK	621,767.40	164,544.66	786,312.06
	05/01/13	NEW MIDDLE SCH-KENNEBUNK	0.00	152,647.03	152,647.03
	MSAD 71				
	11/01/12	NEW ELEM SCHOOL - KENNEBUNK	643,553.00	158,669.82	802,222.82
	05/01/13	NEW ELEM SCHOOL - KENNEBUNK	0.00	169,788.60	169,788.60
42	TOTAL PRINCIPAL & INTEREST		1,265,320.40	645,650.11	1,910,970.51
43	APPROVED LEASES FOR 2011-12 - RSU 21				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 21				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 21				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - ARUNDEL				59,243.40
47	TOTAL DEBT SERVICE ALLOCATION				1,970,213.91
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,943,618.97

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
ARUNDEL	601.5	22.58%	6,090,594.86		59,243.40		6,149,838.26			
KENNEBUNK	1,635.5	61.40%	16,561,670.71		1,515,709.15		18,077,379.86			
KENNEBUNKPORT	426.5	16.02%	4,321,139.49		395,261.36		4,716,400.85			
TOTAL	2,663.5						28,943,618.97			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ARUNDEL			429,150,000	7.800	3,347,370.00		6,149,838.26	3,347,370.00	13.58%	7.80M
KENNEBUNK			2,126,200,000	7.800	16,584,360.00		18,077,379.86	16,584,360.00	67.28%	7.80M
KENNEBUNKPORT			1,938,250,000	7.800	15,118,350.00		4,716,400.85	4,716,400.85	19.14%	2.43M
TOTAL			4,493,600,000		35,050,080.00		28,943,618.97	24,648,130.85	100.00%	5.49M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,943,618.97	24,648,130.85	4,295,488.12
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,943,618.97	24,648,130.85	4,295,488.12
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			26,816.32
59E LESS MAINECARE SEED - PUBLIC			19,652.81
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			4,249,018.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 85.16%	STATE SHARE % = 14.84%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 85.32%	STATE SHARE % = 14.68%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,574,141.03		