

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 18

2012-13

818 - 818

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,444	738	2,182	797	2,979
10	ATTENDING PUPILS (OCTOBER 2011)	1,440	724	2,164	783	2,947
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,442.0	731.0	2,173.0 (73%)	790.0 (27%)	2,963.0

	Position	K-5	6-8	9-12	= E.P.S. FTE / Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary =	Secondary Salary
A.	TEACHERS	84.8 (17:1)	45.7 (16:1)	52.7 (15:1)	= 183.2 / 202.3 =	.91 X	10405,890 =	6912,633	2556,727
B.	GUIDANCE	4.1 (350:1)	2.1 (350:1)	3.2 (250:1)	= 9.4 / 9.6 =	.98 X	508,256 =	363,606	134,485
C.	LIBRARIANS	1.8 (800:1)	0.9 (800:1)	1.0 (800:1)	= 3.7 / 4.0 =	.93 X	224,544 =	152,443	56,383
D.	HEALTH	1.8 (800:1)	0.9 (800:1)	1.0 (800:1)	= 3.7 / 7.3 =	.51 X	365,685 =	136,144	50,355
E.	EDUCATION TECHS	14.4 (100:1)	7.3 (100:1)	3.2 (250:1)	= 24.9 / 32.0 =	.78 X	575,159 =	327,496	121,128
F.	LIBRARY TECHS	2.9 (500:1)	1.5 (500:1)	1.6 (500:1)	= 6.0 / 8.2 =	.73 X	166,432 =	88,691	32,804
G.	CLERICAL	7.2 (200:1)	3.7 (200:1)	4.0 (200:1)	= 14.9 / 15.2 =	.98 X	459,434 =	328,679	121,566
H.	SCHOOL ADMIN.	4.7 (305:1)	2.4 (305:1)	2.5 (315:1)	= 9.6 / 11.0 =	.87 X	859,630 =	545,951	201,927

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		80,401	29,230
B.	Supplies and Equipment	346	478		751,858	377,620
C.	Professional Development	59	59		128,207	46,610
D.	Instructional Leadership Support	24	24		52,152	18,960
E.	Co- and Extra-Curricular Student	34	114		73,882	90,060
F.	System Administration/Support	220	220		478,060	173,800
G.	Operations & Maintenance	1,013	1,204		2201,249	951,160

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		1437,317	531,611
B.	Education & Library Technicians	36.00%		149,827	55,416
C.	Clerical	29.00%		95,317	35,254
D.	School Administrators	14.00%		76,433	28,270

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-268,081	-99,138
16	Adjustment for Title I Revenues	-229,074	-84,726

17	TOTALS	13883,190	5429,501
18	E.P.S. RATES	6,389	6,873

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	2,143.0	1,137.0	3,280.0		
	OCTOBER 2009	2,188.0	1,102.0	3,290.0		
	APRIL 2010	2,204.0	1,093.0	3,297.0		
	OCTOBER 2010	2,180.0	1,047.0	3,227.0		
	APRIL 2011	2,179.0	1,037.0	3,216.0		
	OCTOBER 2011	2,163.0	1,002.0	3,165.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,171.0 +	5.16	X	6,389.00	= 13,903,486.24
	9-12 PUPILS	1,019.5 +	50.16	X	6,873.00	= 7,351,773.18
	ADULT EDUC. COURSES AT .1	1.5		X	6,873.00	= 10,309.50
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,389.00	= 6,389.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,873.00	= 5,154.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4346	943.5	X .15	X	6,389.00	= 904,203.23
	9-12 DISADVANTAGED @ .4346	443.1	X .15	X	6,873.00	= 456,813.95
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	6,389.00	= 47,917.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,873.00	= 6,873.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,171.0		X	43.00	= 93,353.00
	9-12 STUDENT ASSESSMENT	1,019.5		X	43.00	= 43,838.50
	K-8 TECHNOLOGY RESOURCES	2,171.0		X	98.00	= 212,758.00
	9-12 TECHNOLOGY RESOURCES	1,019.5		X	296.00	= 301,772.00
	K-2 PUPILS	759.0	X .10	X	6,389.00	= 484,925.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,829,566.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,114,679.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,114,679.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	103,521.27	X	101.10%	=	104,660.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,874,499.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	504,894.34	X	101.10%	=	510,448.18
35	TRANSPORTATION - EPS ALLOCATION					1,794,832.66
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					180,799.27
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,465,239.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,579,919.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 47				
	11/01/12	MESSALONSKEE MIDDLE SCH	594,949.03	137,321.86	732,270.89
	05/01/13	MESSALONSKEE MIDDLE SCH	0.00	139,090.33	139,090.33
42	TOTAL PRINCIPAL & INTEREST		594,949.03	276,412.19	871,361.22
43	APPROVED LEASES FOR 2011-12 - RSU 18				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 18				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 18				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CHINA				91,398.48
47	TOTAL DEBT SERVICE ALLOCATION				962,759.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,542,678.75

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BELGRADE	530.5	16.76%	4,789,994.43	189,294.48	4,979,288.91
CHINA	722.5	22.83%	6,524,795.52	91,398.48	6,616,194.00
OAKLAND	1,035.5	32.72%	9,351,349.51	369,489.98	9,720,839.49
ROME	131.5	4.16%	1,188,924.63	46,922.20	1,235,846.83
SIDNEY	744.5	23.53%	6,724,854.95	265,654.56	6,990,509.51
TOTAL	3,164.5				29,542,678.74

	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BELGRADE	632,000,000	7.800	4,929,600.00	4,979,288.91	4,929,600.00	30.37%	7.80M
CHINA	413,200,000	7.800	3,222,960.00	6,616,194.00	3,222,960.00	19.86%	7.80M
OAKLAND	500,650,000	7.800	3,905,070.00	9,720,839.49	3,905,070.00	24.06%	7.80M
ROME	324,100,000	7.800	2,527,980.00	1,235,846.83	1,235,846.83	7.61%	3.81M
SIDNEY	376,600,000	7.800	2,937,480.00	6,990,509.51	2,937,480.00	18.10%	7.80M
TOTAL	2,246,550,000		17,523,090.00	29,542,678.74	16,230,956.83	100.00%	7.22M

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E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,542,678.75	16,230,956.83	13,311,721.92
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,542,678.75	16,230,956.83	13,311,721.92
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			634.89
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			27,468.00
59E	LESS MAINECARE SEED - PRIVATE			67,241.14
59E	LESS MAINECARE SEED - PUBLIC			0.00
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			13,271,313.89
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 54.94%	STATE SHARE % = 45.06%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 55.08%	STATE SHARE % = 44.92%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	30,257,565.76		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,033,329.38	1,054,266.27	0.00	0.00
August	1,033,329.38	1,054,266.27	0.00	0.00
September	1,033,329.38	1,054,266.27	0.00	0.00
October	1,033,329.38	1,054,266.27	0.00	0.00
November	1,033,329.38	1,045,861.13	732,270.89	732,270.89
December	1,033,329.38	1,045,861.13	0.00	0.00
January	1,033,329.38	1,050,439.13	0.00	0.00
February	1,033,329.38	1,050,439.14	0.00	0.00
March	1,033,329.38	0.00	0.00	0.00
April	1,033,329.38	0.00	0.00	0.00
May	1,033,329.38	0.00	139,090.33	0.00
June	1,033,329.49	0.00	0.00	0.00
Total	12,399,952.67	8,409,665.61	871,361.22	732,270.89