

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 67

2012-13

867 - 867

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	513	292	805	356	1,161
10 ATTENDING PUPILS (OCTOBER 2011)	498	284	782	355	1,137
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	505.5	288.0	793.5 (69%)	355.5 (31%)	1,149.0

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	29.7 (17:1)	18.0 (16:1)	23.7 (15:1)	=	71.4 /	88.0 =	=	.81 X	4024,040 =	=	2249,036	1010,436
B. GUIDANCE	1.6 (315:1)	0.9 (315:1)	1.6 (225:1)	=	4.1 /	4.0 =	=	1.03 X	170,665 =	=	121,292	54,493
C. LIBRARIANS	0.7 (720:1)	0.4 (720:1)	0.5 (720:1)	=	1.6 /	0.0 =	=	1.60 X	0 =	=	35,617	16,002
D. HEALTH	0.7 (720:1)	0.4 (720:1)	0.5 (720:1)	=	1.6 /	2.0 =	=	.80 X	99,493 =	=	54,920	24,674
E. EDUCATION TECHS	5.6 (090:1)	3.2 (090:1)	1.6 (225:1)	=	10.4 /	12.7 =	=	.82 X	207,234 =	=	117,253	52,679
F. LIBRARY TECHS	1.1 (450:1)	0.6 (450:1)	0.8 (450:1)	=	2.5 /	3.0 =	=	.83 X	61,541 =	=	35,245	15,834
G. CLERICAL	2.8 (180:1)	1.6 (180:1)	2.0 (180:1)	=	6.4 /	7.3 =	=	.88 X	228,452 =	=	138,716	62,322
H. SCHOOL ADMIN.	1.8 (275:1)	1.0 (275:1)	1.3 (284:1)	=	4.1 /	5.0 =	=	.82 X	400,583 =	=	226,650	101,828

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	29,360	13,154
B. Supplies and Equipment	346	478	274,551	169,929
C. Professional Development	59	59	46,817	20,975
D. Instructional Leadership Support	24	24	19,044	8,532
E. Co- and Extra-Curricular Student	34	114	26,979	40,527
F. System Administration/Support	220	220	174,570	78,210
G. Operations & Maintenance	1,013	1,204	803,816	428,022

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	467,564	210,065
B. Education & Library Technicians	36.00%	54,899	24,665
C. Clerical	29.00%	40,228	18,073
D. School Administrators	14.00%	31,731	14,256

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-421,132	-189,199
16 Adjustment for Title I Revenues	-264,548	-118,855

17 TOTALS	4262,607	2056,621
18 E.P.S. RATES	5,372	5,785

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	763.0	386.0	1,149.0		
	OCTOBER 2009	764.0	371.0	1,135.0		
	APRIL 2010	768.0	356.0	1,124.0		
	OCTOBER 2010	775.0	341.0	1,116.0		
	APRIL 2011	761.0	327.0	1,088.0		
	OCTOBER 2011	741.0	341.0	1,082.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	751.0 +	11.00	X	5,372.00	= 4,093,464.00
	9-12 PUPILS	334.0 +	19.66	X	5,785.00	= 2,045,923.10
	ADULT EDUC. COURSES AT .1	0.5		X	5,785.00	= 2,892.50
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,372.00	= 2,686.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,785.00	= 2,169.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6424	482.4	X .15	X	5,372.00	= 388,717.92
	9-12 DISADVANTAGED @ .6424	214.6	X .15	X	5,785.00	= 186,219.15
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,372.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,785.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	751.0		X	43.00	= 32,293.00
	9-12 STUDENT ASSESSMENT	334.0		X	43.00	= 14,362.00
	K-8 TECHNOLOGY RESOURCES	751.0		X	98.00	= 73,598.00
	9-12 TECHNOLOGY RESOURCES	334.0		X	296.00	= 98,864.00
	K-2 PUPILS	254.5	X .10	X	5,372.00	= 136,717.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,077,906.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,865,569.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,865,569.25

STATE OF MAINE
DEPARTMENT OF EDUCATION
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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	15,954.51	X	101.10%	=	16,130.01
32	SPECIAL EDUCATION - EPS ALLOCATION					1,243,650.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	635,981.32	X	101.10%	=	642,977.11
35	TRANSPORTATION - EPS ALLOCATION					541,408.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					103,346.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,547,512.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,413,082.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 67				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 67				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 67				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,413,082.01

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
CHESTER	65.0 6.14%	577,963.24	0.00	577,963.24	
LINCOLN	904.0 85.36%	8,035,006.80	0.00	8,035,006.80	
MATTAWAMKEAG	90.0 8.50%	800,111.97	0.00	800,111.97	
TOTAL	1,059.0			9,413,082.01	
		2011 STATE VALUATION X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	
CHESTER		51,350,000 7.800	400,530.00	577,963.24	400,530.00 12.48% 7.80M
LINCOLN		322,600,000 7.800	2,516,280.00	8,035,006.80	2,516,280.00 78.43% 7.80M
MATTAWAMKEAG		37,350,000 7.800	291,330.00	800,111.97	291,330.00 9.09% 7.80M
TOTAL		411,300,000	3,208,140.00	9,413,082.01	3,208,140.00 100.00% 7.80M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,413,082.01	3,208,140.00	6,204,942.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,413,082.01	3,208,140.00	6,204,942.01
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			0.00
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			6,204,942.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.08%	STATE SHARE % = 65.92%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.08%	STATE SHARE % = 65.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,625,419.21		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	517,078.50	520,848.75	0.00	0.00
August	517,078.50	520,848.75	0.00	0.00
September	517,078.50	520,848.75	0.00	0.00
October	517,078.50	520,848.75	0.00	0.00
November	517,078.50	520,848.75	0.00	0.00
December	517,078.50	520,848.75	0.00	0.00
January	517,078.50	520,848.75	0.00	0.00
February	517,078.50	520,848.75	0.00	0.00
March	517,078.50	0.00	0.00	0.00
April	517,078.50	0.00	0.00	0.00
May	517,078.50	0.00	0.00	0.00
June	517,078.51	0.00	0.00	0.00
Total	6,204,942.01	4,166,790.00	0.00	0.00