S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14 2012-13 814 - 814

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,472	807	2,279	1,025	3,304
10	ATTENDING PUPILS (OCTOBER 2011)	1,478	803	2,281	1,045	3,326
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,475.0	805.0	2,280.0 (69%)	1,035.0 (31%)	3,315.0

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	86.8 (17:1)	50.3 (16:1)	69.0 (15:1)	=	206.1 /	219.1 =	.94 X	10720,479 =	6953,303	3123,947
B.	GUIDANCE	4.2 (350:1)	2.3 (350:1)	4.1 (250:1)	=	10.6 /	15.6 =	.68 X	881,432 =	413,568	185,806
C.	LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1 /	3.0 =	1.37 X	133,888 =	126,565	56,862
D.	HEALTH	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1 /	4.0 =	1.03 X	195,084 =	138,647	62,290
E.	EDUCATION TECHS	14.8 (100:1)	8.1 (100:1)	4.1 (250:1)	=	27.0 /	33.6 =	.80 X	662,703 =	365,812	164,350
F.	LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.7 /	3.8 =	1.76 X	72,481 =	88,021	39,546
G.	CLERICAL	7.4 (200:1)	4.0 (200:1)	5.2 (200:1)	=	16.6 /	19.6 =	.85 X	632,531 =	370,979	166,672
H.	SCHOOL ADMIN.	4.8 (305:1)	2.6 (305:1)	3.3 (315:1)	=	10.7 /	13.0 =	.82 X	1069,007 =	604,844	271,742

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37	84,360	38,295
B.	Supplies and Equipment	346	478	788,880	494,730
C.	Professional Development	59	59	134,520	61,065
D.	Instructional Leadership Support	24	24	54,720	24,840
E.	Co- and Extra-Curricular Student	34	114	77,520	117,990
F.	System Administration/Support	220	220	501,600	227,700
G.	Operations & Maintenance	1,013	1,204	2309,640	1246,140

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1450,096	651,492
B.	Education & Library Technicians	36.00%	163,380	73,403
C.	Clerical	29.00%	107,584	48,335
D.	School Administrators	14.00%	84,678	38,044

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	731,687	328,760
16	Adjustment for Title I Revenues	-264,212	-118,704
17	TOTALS	15286,192	7303,305
18	E.P.S. RATES	6,704	7,056

PRELIMINARY

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A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL
APRIL 2009	2,332.0	1,092.0	3,424.0
OCTOBER 2009	2,342.0	1,100.0	3,442.0
APRIL 2010	2,328.0	1,084.0	3,412.0
OCTOBER 2010	2,272.0	1,078.0	3,350.0
APRIL 2011	2,277.0	1,068.0	3,345.0
OCTOBER 2011	2,280.0	1,087.0	3,367.0

21 BASIC COUNTS	AVG. CAL. YEAR PUPILS		DECLINING ENROLL. ADJ	X	SAU EPS RATES		
K-8 PUPILS	2,278.5	+	26.66	X	6,704.00	=	15,453,792.64
9-12 PUPILS	1,077.5	+	7.33	X	7,056.00	=	7,654,560.48
ADULT EDUC. COURSES AT .1	12.3			X	7,056.00	=	86,788.80
K-8 EQUIV. INSTR. PUPILS	0.125			X	6,704.00	=	838.00
9-12 EQUIV. INSTR. PUPILS	2.375			X	7,056.00	=	16,758.00
WEIGHTED COUNTS	PUPILS		WEIGHTS	X			
K-8 DISADVANTAGED @ .3219	733.4	X	.15	X	6,704.00	=	737,507.04
9-12 DISADVANTAGED @ .3219	346.8	X	.15	X	7,056.00	=	367,053.12
K-8 LIMITED ENGLISH PROF.	38.0	X	.500	X	6,704.00	=	127,376.00
9-12 LIMITED ENGLISH PROF.	4.0	X	.500	X	7,056.00	=	14,112.00
TARGETED FUNDS	PUPILS		WEIGHTS	X			
K-8 STUDENT ASSESSMENT	2,278.5			X	43.00	=	97,975.50
9-12 STUDENT ASSESSMENT	1,077.5			X	43.00	=	46,332.50
K-8 TECHNOLOGY RESOURCES	2,278.5			X	98.00	=	223,293.00
9-12 TECHNOLOGY RESOURCES	1,077.5			X	296.00	=	318,940.00
K-2 PUPILS	722.5	X	.10	X	6,704.00	=	484,364.00
ISOLATED SMALL SCHOOL ADJUSTMENT							
K-8 SMALL SCHOOL ADJUSTMENT						=	0.00
9-12 SMALL SCHOOL ADJUSTMENT						=	0.00
OPERATING ALLOCATION							25,629,691.08
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %							24,860,800.34
30 ADJUSTED TOTAL OPERATING ALLOCATION							24,860,800.34

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	161,829.00	X 101.10%	=	163,609.12
32	SPECIAL EDUCATION - EPS ALLOCATION				5,053,882.59
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	364,134.98	X 101.10%	=	368,140.46
35	TRANSPORTATION - EPS ALLOCATION				1,806,942.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12				171,662.60
39	TOTAL OTHER SUBSIDIZABLE COSTS				7,564,237.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)				32,425,037.52

C. DEBT SERVICE ALLOCATIONS

	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RAYMOND				
	11/01/12	NEW ELEMENTARY	389,757.00	65,464.84	455,221.84
	05/01/13	NEW ELEMENTARY	0.00	71,321.76	71,321.76
	WINDHAM				
	11/01/12	WINDHAM ADDN & RENOV	1,280,000.00	327,712.50	1,607,712.50
	05/01/13	WINDHAM ADDN & RENOV	0.00	302,112.50	302,112.50
42	TOTAL PRINCIPAL & INTEREST		1,669,757.00	766,611.60	2,436,368.60
43	APPROVED LEASES FOR 2011-12 - RSU 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 14				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,436,368.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				34,861,406.12

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
RAYMOND	662.5	19.82%	6,426,642.44		526,543.60		6,953,186.04		
WINDHAM	2,680.5	80.18%	25,998,395.08		1,909,825.00		27,908,220.08		
TOTAL	3,343.0						34,861,406.12		

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
RAYMOND	1,063,200,000		7.690		8,176,008.00		6,953,186.04	6,953,186.04	33.34%	6.54M
WINDHAM	1,808,100,000		7.690		13,904,289.00		27,908,220.08	13,904,289.00	66.66%	7.69M
TOTAL	2,871,300,000				22,080,297.00		34,861,406.12	20,857,475.04	100.00%	7.26M

E. TOTALS AND ADJUSTMENTS

		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,861,406.12	20,857,475.04	14,003,931.08
49E	ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		218,215.60-	218,215.60
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,861,406.12	20,639,259.44	14,222,146.68
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			10,556.13
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			14,211,590.55

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 59.83% STATE SHARE % = 40.17%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 59.23% STATE SHARE % = 40.77%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 35,630,296.86

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F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	***** WARRANT ARTICLE ***** TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
RAYMOND	218,215.60	6,953,186.04	6,734,970.44	32.63%	6.33
WINDHAM		27,908,220.08	13,904,289.00	67.37%	7.69
TOTAL	218,215.60	34,861,406.12	20,639,259.44	100.00%	7.19

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	981,268.49	982,148.17	0.00	0.00
August	981,268.49	982,148.17	0.00	0.00
September	981,268.49	982,148.17	0.00	0.00
October	981,268.49	982,148.17	0.00	0.00
November	981,268.49	0.00	2,062,934.34	2,062,934.34
December	981,268.49	0.00	0.00	0.00
January	981,268.49	0.00	0.00	0.00
February	981,268.49	0.00	0.00	0.00
March	981,268.49	0.00	0.00	0.00
April	981,268.49	0.00	0.00	0.00
May	981,268.49	0.00	373,434.26	0.00
June	981,268.56	0.00	0.00	0.00
Total	11,775,221.95	3,928,592.68	2,436,368.60	2,062,934.34

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