

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 38

2012-13

838 - 838

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	544	305	849	422	1,271
10 ATTENDING PUPILS (OCTOBER 2011)	534	287	821	411	1,232
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	539.0	296.0	835.0 (67%)	416.5 (33%)	1,251.5

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	31.7 (17:1)	18.5 (16:1)	27.8 (15:1)	=	78.0 /	102.4 =	=	.76 X	5170,768 =	=	2632,955	1296,829
B. GUIDANCE	1.5 (350:1)	0.8 (350:1)	1.7 (250:1)	=	4.0 /	4.6 =	=	.87 X	226,415 =	=	131,977	65,004
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.8 =	=	.89 X	94,399 =	=	56,290	27,725
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	3.0 =	=	.53 X	159,969 =	=	56,805	27,979
E. EDUCATION TECHS	5.4 (100:1)	3.0 (100:1)	1.7 (250:1)	=	10.1 /	9.1 =	=	1.11 X	182,701 =	=	135,875	66,923
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.5 /	4.5 =	=	.56 X	89,019 =	=	33,400	16,451
G. CLERICAL	2.7 (200:1)	1.5 (200:1)	2.1 (200:1)	=	6.3 /	9.4 =	=	.67 X	299,416 =	=	134,408	66,201
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.1 /	5.0 =	=	.82 X	373,719 =	=	205,322	101,128

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	30,895	15,411
B. Supplies and Equipment	346	478	288,910	199,087
C. Professional Development	59	59	49,265	24,574
D. Instructional Leadership Support	24	24	20,040	9,996
E. Co- and Extra-Curricular Student	34	114	28,390	47,481
F. System Administration/Support	220	220	183,700	91,630
G. Operations & Maintenance	1,013	1,204	845,855	501,466

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	546,825	269,332
B. Education & Library Technicians	36.00%	60,939	30,015
C. Clerical	29.00%	38,978	19,198
D. School Administrators	14.00%	28,745	14,158

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-136,717	-67,346
16 Adjustment for Title I Revenues	-102,068	-50,272

17 TOTALS	5270,788	2772,969
18 E.P.S. RATES	6,312	6,658

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	837.0	446.0	1,283.0		
	OCTOBER 2009	838.0	427.0	1,265.0		
	APRIL 2010	842.0	409.0	1,251.0		
	OCTOBER 2010	818.0	401.0	1,219.0		
	APRIL 2011	820.0	401.0	1,221.0		
	OCTOBER 2011	797.0	387.0	1,184.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	808.5 +	16.83	X	6,312.00	= 5,209,482.96
	9-12 PUPILS	394.0 +	17.83	X	6,658.00	= 2,741,964.14
	ADULT EDUC. COURSES AT .1	10.2		X	6,658.00	= 67,911.60
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,312.00	= 5,523.00
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,658.00	= 18,309.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3601	291.1	X .15	X	6,312.00	= 275,613.48
	9-12 DISADVANTAGED @ .3601	141.9	X .15	X	6,658.00	= 141,715.53
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,312.00	= 39,765.60
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,658.00	= 4,660.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	808.5		X	43.00	= 34,765.50
	9-12 STUDENT ASSESSMENT	394.0		X	43.00	= 16,942.00
	K-8 TECHNOLOGY RESOURCES	808.5		X	98.00	= 79,233.00
	9-12 TECHNOLOGY RESOURCES	394.0		X	296.00	= 116,624.00
	K-2 PUPILS	275.5	X .10	X	6,312.00	= 173,895.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,926,406.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,658,614.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,658,614.31

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	155,085.75	X	101.10%	=	156,791.69
32	SPECIAL EDUCATION - EPS ALLOCATION					1,110,660.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	95,109.22	X	101.10%	=	96,155.42
35	TRANSPORTATION - EPS ALLOCATION					664,233.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					65,224.93
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,093,066.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,751,680.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MARANACOOK CSD			
	11/01/12 NEW MIDDLE SCH-READFIELD	364,500.00	93,403.93	457,903.93
	05/01/13 NEW MIDDLE SCH-READFIELD	0.00	83,302.84	83,302.84
42	TOTAL PRINCIPAL & INTEREST	364,500.00	176,706.77	541,206.77
43	APPROVED LEASES FOR 2011-12 - RSU 38			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 38			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 38			0.00
47	TOTAL DEBT SERVICE ALLOCATION			541,206.77
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			11,292,887.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	LOCAL CONTRIBUTION
MANCHESTER	388.5	32.55%	3,499,672.06		176,169.95		3,675,842.01	
MOUNT VERNON	238.0	19.94%	2,143,885.13		107,923.93		2,251,809.06	
READFIELD	435.0	36.45%	3,918,987.60		197,255.92		4,116,243.52	
WAYNE	132.0	11.06%	1,189,135.88		59,856.97		1,248,992.85	
TOTAL	1,193.5						11,292,887.44	

	2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MANCHESTER	304,650,000	7.800		2,376,270.00		3,675,842.01	2,376,270.00	31.09%	7.80M
MOUNT VERNON	245,050,000	7.800		1,911,390.00		2,251,809.06	1,911,390.00	25.01%	7.80M
READFIELD	270,050,000	7.800		2,106,390.00		4,116,243.52	2,106,390.00	27.56%	7.80M
WAYNE	203,900,000	7.800		1,590,420.00		1,248,992.85	1,248,992.85	16.34%	6.13M
TOTAL	1,023,650,000			7,984,470.00		11,292,887.44	7,643,042.85	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,292,887.44	7,643,042.85	3,649,844.59
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,292,887.44	7,643,042.85	3,649,844.59
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			138,163.00
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			49,416.56
59E LESS MAINECARE SEED - PUBLIC			142,615.49
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			3,595,975.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 67.68%	STATE SHARE % = 32.32%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 68.16%	STATE SHARE % = 31.84%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,560,679.64		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	254,564.06	278,081.11	0.00	0.00
August	254,564.06	278,081.11	0.00	0.00
September	254,564.06	278,081.11	0.00	0.00
October	254,564.06	278,081.11	0.00	0.00
November	254,564.06	273,518.67	457,903.93	457,903.93
December	254,564.06	277,860.89	0.00	0.00
January	254,564.06	277,284.01	0.00	0.00
February	254,564.06	277,284.01	0.00	0.00
March	254,564.06	254,740.89	0.00	0.00
April	254,564.06	207,202.40	0.00	0.00
May	254,564.06	0.00	83,302.84	83,302.84
June	254,564.11	0.00	0.00	0.00
Total	3,054,768.77	2,680,215.31	541,206.77	541,206.77