

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 13

2010-11

813 - 813

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	898	528	1,426	709	2,135
10 ATTENDING PUPILS (OCTOBER 2009)	925	508	1,433	721	2,154
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	911.5	518.0	1,429.5 ( 67%)	715.0 ( 33%)	2,144.5

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	53.6 (17:1)	32.4 (16:1)	47.7 (15:1)	=	133.7	171.5	=	.78 X	8298,176	=	4336,627	2135,950
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.0	9.0	=	.78 X	504,725	=	263,770	129,916
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6	5.0	=	.52 X	282,357	=	98,373	48,453
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6	3.7	=	.70 X	172,399	=	80,855	39,824
E. EDUCATION TECHS	9.1 (100:1)	5.2 (100:1)	2.9 (250:1)	=	17.2	20.1	=	.86 X	357,194	=	205,815	101,372
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2	5.4	=	.78 X	102,360	=	53,493	26,348
G. CLERICAL	4.6 (200:1)	2.6 (200:1)	3.6 (200:1)	=	10.8	17.1	=	.63 X	513,976	=	216,949	106,856
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.0	12.3	=	.57 X	883,030	=	337,229	166,098

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	51,462	25,740
B. Supplies and Equipment	337	466	481,742	333,190
C. Professional Development	57	57	81,482	40,755
D. Instructional Leadership Support	24	24	34,308	17,160
E. Co- and Extra-Curricular Student	33	111	47,174	79,365
F. System Administration/Support	215	215	307,343	153,725
G. Operations & Maintenance	986	1,172	1,409,487	837,980

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	908,129	447,287
B. Education & Library Technicians	36.00%	93,351	45,979
C. Clerical	29.00%	62,915	30,988
D. School Administrators	14.00%	47,212	23,254

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-378,067	-186,212

17 TOTALS	8739,648	4604,027
18 E.P.S. RATES	6,114	6,439

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,488.0	744.0	2,232.0		
	OCTOBER 2007	1,494.0	755.0	2,249.0		
	APRIL 2008	1,502.0	728.0	2,230.0		
	OCTOBER 2008	1,450.0	717.0	2,167.0		
	APRIL 2009	1,427.0	700.0	2,127.0		
	OCTOBER 2009	1,431.0	719.0	2,150.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,429.0 +	36.33	X	6,114.00	= 8,959,027.62
	9-12 PUPILS	709.5 +	17.66	X	6,439.00	= 4,682,183.24
	ADULT EDUC. COURSES AT .1	1.1		X	6,439.00	= 7,082.90
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,114.00	= 4,585.50
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,439.00	= 8,853.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5171	738.9	X .15	X	6,114.00	= 677,645.19
	9-12 DISADVANTAGED @ .5171	366.9	X .15	X	6,439.00	= 354,370.37
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	6,114.00	= 27,513.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	6,439.00	= 22,536.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,429.0		X	42.00	= 60,018.00
	9-12 STUDENT ASSESSMENT	709.5		X	42.00	= 29,799.00
	K-8 TECHNOLOGY RESOURCES	1,429.0		X	95.00	= 135,755.00
	9-12 TECHNOLOGY RESOURCES	709.5		X	288.00	= 204,336.00
	K-2 PUPILS	462.5	X .10	X	6,114.00	= 282,772.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,456,478.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,992,784.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,992,784.09

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	70,772.00	X	102.50%	=	72,541.30
32	SPECIAL EDUCATION - EPS ALLOCATION					2,754,023.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	921,081.98	X	102.50%	=	944,109.03
35	TRANSPORTATION - EPS ALLOCATION					966,544.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					159,779.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,896,997.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,889,781.23

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 5				
	11/01/10	ROCKLAND SOUTH SCH RENOVATIONS	105,500.00	1,429.76	106,929.76
	05/01/11	ROCKLAND SOUTH SCH RENOVATIONS	0.00	10,935.60	10,935.60
	SAD 50 ST GEORGE				
	11/01/10	ST GEORGE ELEM ADDN	138,000.00	27,634.14	165,634.14
	05/01/11	ST GEORGE ELEM ADDN	0.00	27,656.58	27,656.58
42	TOTAL PRINCIPAL & INTEREST		243,500.00	67,656.08	311,156.08
43	APPROVED LEASES FOR 2009-10 - RSU 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 13				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				311,156.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,200,937.31

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
CUSHING	218.5	10.27%	2,042,680.53	46,978.89		2,089,659.42
OWLS HEAD	191.0	8.98%	1,786,102.35	18,317.56		1,804,419.91
ROCKLAND	833.5	39.17%	7,790,827.31	79,935.54		7,870,762.85
ST. GEORGE	294.0	13.82%	2,748,767.77	63,211.87		2,811,979.64
SO. THOMASTON	204.5	9.61%	1,911,407.98	19,612.26		1,931,020.24
THOMASTON	386.5	18.15%	3,609,995.29	83,099.96		3,693,095.25
<b>TOTAL</b>	<b>2,128.0</b>					<b>20,200,937.31</b>

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CUSHING	283,900,000		6.900		1,958,910.00		2,089,659.42	1,958,910.00	12.15%	6.90M
OWLS HEAD	378,600,000		6.900		2,612,340.00		1,804,419.91	1,804,419.91	11.20%	4.77M
ROCKLAND	799,750,000		6.900		5,518,275.00		7,870,762.85	5,518,275.00	34.24%	6.90M
ST. GEORGE	835,700,000		6.900		5,766,330.00		2,811,979.64	2,811,979.64	17.45%	3.36M
SO. THOMASTON	293,100,000		6.900		2,022,390.00		1,931,020.24	1,931,020.24	11.98%	6.59M
THOMASTON	303,400,000		6.900		2,093,460.00		3,693,095.25	2,093,460.00	12.98%	6.90M
<b>TOTAL</b>	<b>2,894,450,000</b>				<b>19,971,705.00</b>		<b>20,200,937.31</b>	<b>16,118,064.79</b>	<b>100.00%</b>	<b>5.57M</b>

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  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,200,937.31	16,118,064.79	4,082,872.52
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,200,937.31	16,118,064.79	4,082,872.52
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			688,943.32
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			3,393,929.20
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 79.79%		STATE SHARE % = 20.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 83.20%		STATE SHARE % = 16.80%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,664,631.67		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	256,897.76	256,897.76	0.00	0.00
August	256,897.76	256,897.76	0.00	0.00
September	256,897.76	256,897.76	0.00	0.00
October	256,897.76	256,897.76	0.00	0.00
November	256,897.76	256,897.76	272,563.90	272,563.90
December	256,897.76	256,897.76	0.00	0.00
Janurary	256,897.76	256,897.76	0.00	0.00
February	256,897.76	256,897.76	0.00	0.00
March	256,897.76	256,897.76	0.00	0.00
April	256,897.76	256,897.76	0.00	0.00
May	256,897.76	256,897.76	38,592.18	38,592.18
June	256,897.76	256,897.76	0.00	0.00
Total	3,082,773.12	3,082,773.12	311,156.08	311,156.08