

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 13

2012-13

813 - 813

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	900	512	1,412	653	2,065
10 ATTENDING PUPILS (OCTOBER 2011)	893	452	1,345	697	2,042
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	896.5	482.0	1,378.5 (67%)	675.0 (33%)	2,053.5

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	52.7 (17:1)	30.1 (16:1)	45.0 (15:1)	=	127.8	/	156.2	=	.82 X	7899,483	=	4339,976	2137,600
B. GUIDANCE	2.6 (350:1)	1.4 (350:1)	2.7 (250:1)	=	6.7	/	9.0	=	.74 X	513,934	=	254,808	125,503
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	3.9	=	.64 X	209,574	=	89,865	44,262
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	4.7	=	.53 X	220,202	=	78,194	38,513
E. EDUCATION TECHS	9.0 (100:1)	4.8 (100:1)	2.7 (250:1)	=	16.5	/	26.7	=	.62 X	465,307	=	193,288	95,202
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2	/	5.9	=	.71 X	115,351	=	54,872	27,027
G. CLERICAL	4.5 (200:1)	2.4 (200:1)	3.4 (200:1)	=	10.3	/	16.0	=	.64 X	494,346	=	211,975	104,406
H. SCHOOL ADMIN.	2.9 (305:1)	1.6 (305:1)	2.1 (315:1)	=	6.6	/	9.5	=	.69 X	701,610	=	324,354	159,757

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	51,005	24,975
B. Supplies and Equipment	346	478	476,961	322,650
C. Professional Development	59	59	81,332	39,825
D. Instructional Leadership Support	24	24	33,084	16,200
E. Co- and Extra-Curricular Student	34	114	46,869	76,950
F. System Administration/Support	220	220	303,270	148,500
G. Operations & Maintenance	1,013	1,204	1396,421	812,700

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	904,940	445,717
B. Education & Library Technicians	36.00%	89,338	44,002
C. Clerical	29.00%	61,473	30,278
D. School Administrators	14.00%	45,410	22,366

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-269,084	-132,534

17 TOTALS	8768,350	4583,898
18 E.P.S. RATES	6,361	6,791

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,427.0	700.0	2,127.0		
	OCTOBER 2009	1,431.0	719.0	2,150.0		
	APRIL 2010	1,421.0	689.0	2,110.0		
	OCTOBER 2010	1,419.0	674.0	2,093.0		
	APRIL 2011	1,408.0	655.0	2,063.0		
	OCTOBER 2011	1,340.0	692.0	2,032.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,374.0 +	33.66	X	6,361.00	= 8,954,125.26
	9-12 PUPILS	673.5 +	14.66	X	6,791.00	= 4,673,294.56
	ADULT EDUC. COURSES AT .1	1.3		X	6,791.00	= 8,828.30
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,361.00	= 6,361.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,791.00	= 8,488.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6045	830.6	X .15	X	6,361.00	= 792,516.99
	9-12 DISADVANTAGED @ .6045	407.1	X .15	X	6,791.00	= 414,692.42
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	6,361.00	= 26,716.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,791.00	= 4,753.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,374.0		X	43.00	= 59,082.00
	9-12 STUDENT ASSESSMENT	673.5		X	43.00	= 28,960.50
	K-8 TECHNOLOGY RESOURCES	1,374.0		X	98.00	= 134,652.00
	9-12 TECHNOLOGY RESOURCES	673.5		X	296.00	= 199,356.00
	K-2 PUPILS	486.0	X .10	X	6,361.00	= 309,144.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,620,972.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,152,343.11
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,152,343.11

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X 101.10%	= 0.00
32	SPECIAL EDUCATION - EPS ALLOCATION			2,991,332.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	917,020.79	X 101.10%	= 927,108.02
35	TRANSPORTATION - EPS ALLOCATION			1,150,608.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12			46,145.34
39	TOTAL OTHER SUBSIDIZABLE COSTS			5,115,193.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)			20,267,536.53

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST
	SAD 5			
	11/01/12	ROCKLAND SOUTH SCH RENOVATIONS	105,500.00	8,132.80
	05/01/13	ROCKLAND SOUTH SCH RENOVATIONS	0.00	5,487.58
	SAD 50 ST GEORGE			
	11/01/12	ST GEORGE ELEM ADDN	138,000.00	23,113.26
	05/01/13	ST GEORGE ELEM ADDN	0.00	19,927.20
42	TOTAL PRINCIPAL & INTEREST		243,500.00	56,660.84
43	APPROVED LEASES FOR 2011-12 - RSU 13			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 13			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 13			0.00
47	TOTAL DEBT SERVICE ALLOCATION			300,160.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			20,567,697.37

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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	203.0	9.99%	2,024,726.90	42,733.97	2,067,460.87
OWLS HEAD	175.5	8.63%	1,749,088.40	17,822.36	1,766,910.76
ROCKLAND	797.5	39.23%	7,950,954.58	80,987.64	8,031,942.22
ST. GEORGE	289.0	14.22%	2,882,043.69	60,838.02	2,942,881.71
SO. THOMASTON	200.0	9.84%	1,994,325.59	20,310.38	2,014,635.97
THOMASTON	368.0	18.09%	3,666,397.36	77,468.48	3,743,865.84
TOTAL	2,033.0				20,567,697.37

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CUSHING	264,100,000	7.800	2,059,980.00		2,067,460.87	2,059,980.00	11.78%	7.80M
OWLS HEAD	375,050,000	7.800	2,925,390.00		1,766,910.76	1,766,910.76	10.11%	4.71M
ROCKLAND	792,050,000	7.800	6,177,990.00		8,031,942.22	6,177,990.00	35.34%	7.80M
ST. GEORGE	822,050,000	7.800	6,411,990.00		2,942,881.71	2,942,881.71	16.83%	3.58M
SO. THOMASTON	284,100,000	7.800	2,215,980.00		2,014,635.97	2,014,635.97	11.52%	7.09M
THOMASTON	323,100,000	7.800	2,520,180.00		3,743,865.84	2,520,180.00	14.42%	7.80M
TOTAL	2,860,450,000		22,311,510.00		20,567,697.37	17,482,578.44	100.00%	6.11M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,567,697.37	17,482,578.44	3,085,118.93
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,567,697.37	17,482,578.44	3,085,118.93
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			115,735.33
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			2,969,383.60
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 85.00%	STATE SHARE % = 15.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 85.56%	STATE SHARE % = 14.44%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,036,326.54		