

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 15 / MSAD 15

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	965	439	1,404	533	1,937
10 ATTENDING PUPILS (OCTOBER 2011)	1,044	468	1,512	552	2,064
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,004.5	453.5	1,458.0 ( 73%)	542.5 ( 27%)	2,000.5

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	59.1 (17:1)	28.3 (16:1)	36.2 (15:1)	=	123.6	/	129.4	=	.96 X	6202,177	=	4346,486	1607,604
B. GUIDANCE	2.9 (350:1)	1.3 (350:1)	2.2 (250:1)	=	6.4	/	11.0	=	.58 X	555,876	=	235,358	87,050
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.6	/	1.0	=	2.60 X	50,006	=	94,912	35,104
D. HEALTH	1.3 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.6	/	2.0	=	1.30 X	108,272	=	102,750	38,004
E. EDUCATION TECHS	10.0 (100:1)	4.5 (100:1)	2.2 (250:1)	=	16.7	/	25.6	=	.65 X	450,835	=	213,921	79,122
F. LIBRARY TECHS	2.0 (500:1)	0.9 (500:1)	1.1 (500:1)	=	4.0	/	4.4	=	.91 X	94,713	=	62,918	23,271
G. CLERICAL	5.0 (200:1)	2.3 (200:1)	2.7 (200:1)	=	10.0	/	10.0	=	1.00 X	313,710	=	229,008	84,702
H. SCHOOL ADMIN.	3.3 (305:1)	1.5 (305:1)	1.7 (315:1)	=	6.5	/	7.8	=	.83 X	602,371	=	364,977	134,991

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	53,946	20,073
B. Supplies and Equipment	346	478	504,468	259,315
C. Professional Development	59	59	86,022	32,008
D. Instructional Leadership Support	24	24	34,992	13,020
E. Co- and Extra-Curricular Student	34	114	49,572	61,845
F. System Administration/Support	220	220	320,760	119,350
G. Operations & Maintenance	1,013	1,204	1476,954	653,170

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	908,106	335,875
B. Education & Library Technicians	36.00%	99,662	36,861
C. Clerical	29.00%	66,412	24,564
D. School Administrators	14.00%	51,097	18,899

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	456,342	168,793
16 Adjustment for Title I Revenues	-154,846	-57,272

17 TOTALS	9603,816	3776,349
18 E.P.S. RATES	6,587	6,961

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,357.0	539.0	1,896.0		
	OCTOBER 2009	1,369.0	548.0	1,917.0		
	APRIL 2010	1,375.0	514.0	1,889.0		
	OCTOBER 2010	1,403.0	533.0	1,936.0		
	APRIL 2011	1,396.0	523.0	1,919.0		
	OCTOBER 2011	1,505.0	538.0	2,043.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,450.5 +	0.00	X	6,587.00	= 9,554,443.50
	9-12 PUPILS	530.5 +	2.00	X	6,961.00	= 3,706,732.50
	ADULT EDUC. COURSES AT .1	3.8		X	6,961.00	= 26,451.80
	K-8 EQUIV. INSTR. PUPILS	2.750		X	6,587.00	= 18,114.25
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,961.00	= 13,051.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3528	511.7	X .15	X	6,587.00	= 505,585.19
	9-12 DISADVANTAGED @ .3528	187.2	X .15	X	6,961.00	= 195,464.88
	K-8 LIMITED ENGLISH PROF.	19.0	X .500	X	6,587.00	= 62,576.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,961.00	= 13,922.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,450.5		X	43.00	= 62,371.50
	9-12 STUDENT ASSESSMENT	530.5		X	43.00	= 22,811.50
	K-8 TECHNOLOGY RESOURCES	1,450.5		X	98.00	= 142,149.00
	9-12 TECHNOLOGY RESOURCES	530.5		X	296.00	= 157,028.00
	K-2 PUPILS	510.0	X .10	X	6,587.00	= 335,937.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,816,639.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,372,140.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,372,140.31

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	136,137.69	X	101.10%	=	137,635.20
32	SPECIAL EDUCATION - EPS ALLOCATION					2,323,835.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	266,438.49	X	101.10%	=	269,369.31
35	TRANSPORTATION - EPS ALLOCATION					1,239,931.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					143,151.01
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,113,922.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,486,062.82

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 15				
	11/01/12	ADDL FUNDS-COMplete MIDDLE SCHOOL	6,250.00	210.94	6,460.94
	11/01/12	BURCHARD DUNN SCH, NEW GLOUCESTER	153,750.00	22,844.76	176,594.76
	05/01/13	BURCHARD DUNN SCH, NEW GLOUCESTER	0.00	24,652.29	24,652.29
42	TOTAL PRINCIPAL & INTEREST		160,000.00	47,707.99	207,707.99
43	APPROVED LEASES FOR 2011-12 - RSU 15 / MSAD 15				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 15 / MSAD 15				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 15 / MSAD 15				0.00
47	TOTAL DEBT SERVICE ALLOCATION				207,707.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,693,770.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
GRAY	1,052.5	53.43%	9,988,081.74	0.00	9,988,081.74			
NEW GLOUCESTER	917.5	46.57%	8,705,689.07	0.00	8,705,689.07			
TOTAL	1,970.0				18,693,770.81			
		2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
GRAY		891,800,000	7.800	6,956,040.00	9,988,081.74	6,956,040.00	64.99%	7.80M
NEW GLOUCESTER		480,350,000	7.800	3,746,730.00	8,705,689.07	3,746,730.00	35.01%	7.80M
TOTAL		1,372,150,000		10,702,770.00	18,693,770.81	10,702,770.00	100.00%	7.80M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			18,693,770.81	10,702,770.00	7,991,000.81		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			18,693,770.81	10,702,770.00	7,991,000.81		
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					19,369.01		
59E	LESS MAINECARE SEED - PUBLIC					10,579.60		
60	ADJUSTED STATE CONTRIBUTION					7,961,052.20		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 57.25% STATE SHARE % = 42.75%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 57.41% STATE SHARE % = 42.59%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION				19,138,270.00			