

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 15 / MSAD 15

2011-12

515 - 515

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	970	408	1,378	527	1,905
10 ATTENDING PUPILS (OCTOBER 2010)	974	435	1,409	544	1,953
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	972.0	421.5	1,393.5 (72%)	535.5 (28%)	1,929.0

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	57.2 (17:1)	26.3 (16:1)	35.7 (15:1)	=	119.2 /	125.6 =	=	.95 X	6178,438 =	=	4226,052	1643,464
B. GUIDANCE	2.8 (350:1)	1.2 (350:1)	2.1 (250:1)	=	6.1 /	11.5 =	=	.53 X	561,920 =	=	214,429	83,389
C. LIBRARIANS	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4 /	1.0 =	=	2.40 X	49,462 =	=	85,470	33,239
D. HEALTH	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4 /	2.0 =	=	1.20 X	104,680 =	=	90,444	35,172
E. EDUCATION TECHS	9.7 (100:1)	4.2 (100:1)	2.1 (250:1)	=	16.0 /	18.8 =	=	.85 X	338,266 =	=	207,019	80,507
F. LIBRARY TECHS	1.9 (500:1)	0.8 (500:1)	1.1 (500:1)	=	3.8 /	4.4 =	=	.86 X	93,682 =	=	58,008	22,559
G. CLERICAL	4.9 (200:1)	2.1 (200:1)	2.7 (200:1)	=	9.7 /	9.8 =	=	.99 X	306,842 =	=	218,717	85,057
H. SCHOOL ADMIN.	3.2 (305:1)	1.4 (305:1)	1.7 (315:1)	=	6.3 /	7.0 =	=	.90 X	549,398 =	=	356,010	138,448

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	51,560	19,814
B. Supplies and Equipment	342	473	476,577	253,292
C. Professional Development	58	58	80,823	31,059
D. Instructional Leadership Support	24	24	33,444	12,852
E. Co- and Extra-Curricular Student	34	113	47,379	60,512
F. System Administration/Support	218	218	303,783	116,739
G. Operations & Maintenance	1,002	1,191	1396,287	637,781

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	877,115	341,100
B. Education & Library Technicians	36.00%	95,410	37,104
C. Clerical	29.00%	63,428	24,667
D. School Administrators	14.00%	49,841	19,383

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	527,480	205,112
16 Adjustment for Title I Revenues	-170,120	-66,157

17 TOTALS	9289,156	3815,092
18 E.P.S. RATES	6,666	7,124

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RSU 15 / MSAD 15

2011-12

515 - 515

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,321.0	579.0	1,900.0		
	OCTOBER 2008	1,371.0	569.0	1,940.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,389.0 +	0.00	X	6,666.00	= 9,259,074.00
	9-12 PUPILS	523.5 +	23.50	X	7,124.00	= 3,896,828.00
	ADULT EDUC. COURSES AT .1	5.1		X	7,124.00	= 36,332.40
	K-8 EQUIV. INSTR. PUPILS	1.750		X	6,666.00	= 11,665.50
	9-12 EQUIV. INSTR. PUPILS	1.125		X	7,124.00	= 8,014.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3357	466.3	X .15	X	6,666.00	= 466,253.37
	9-12 DISADVANTAGED @ .3357	175.7	X .15	X	7,124.00	= 187,753.02
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	6,666.00	= 49,995.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	7,124.00	= 7,124.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,389.0		X	43.00	= 59,727.00
	9-12 STUDENT ASSESSMENT	523.5		X	43.00	= 22,510.50
	K-8 TECHNOLOGY RESOURCES	1,389.0		X	97.00	= 134,733.00
	9-12 TECHNOLOGY RESOURCES	523.5		X	293.00	= 153,385.50
	K-2 PUPILS	488.0	X .10	X	6,666.00	= 325,300.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,618,696.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,180,135.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,180,135.69

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2011-12

515 - 515

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	130,773.00	X	101.60%	=	132,865.37
32	SPECIAL EDUCATION - EPS ALLOCATION					2,084,539.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	377,234.13	X	101.60%	=	383,269.88
35	TRANSPORTATION - EPS ALLOCATION					1,226,440.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					135,039.34
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,962,155.38
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,142,291.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 15				
	11/01/11	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	6,250.00	421.88	6,671.88
	05/01/12	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	0.00	210.94	210.94
	11/01/11	BURCHARD DUNN SCH, NEW GLOUCESTER	153,750.00	26,687.47	180,437.47
	05/01/12	BURCHARD DUNN SCH, NEW GLOUCESTER	0.00	28,594.44	28,594.44
42	TOTAL PRINCIPAL & INTEREST		160,000.00	55,914.73	215,914.73
43	APPROVED LEASES FOR 2010-11 - RSU 15 / MSAD 15				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 15 / MSAD 15				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 15 / MSAD 15				0.00
47	TOTAL DEBT SERVICE ALLOCATION				215,914.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,358,205.80

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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RSU 15 / MSAD 15

2011-12

515 - 515

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
GRAY	1,018.0	53.45%	9,812,461.00	0.00	9,812,461.00
NEW GLOUCESTER	886.5	46.55%	8,545,744.80	0.00	8,545,744.80
TOTAL	1,904.5				18,358,205.80

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
GRAY	917,050,000	7.470	6,850,363.50	9,812,461.00	6,850,363.50	64.50% 7.47M
NEW GLOUCESTER	504,750,000	7.470	3,770,482.50	8,545,744.80	3,770,482.50	35.50% 7.47M
TOTAL	1,421,800,000		10,620,846.00	18,358,205.80	10,620,846.00	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			18,358,205.80	10,620,846.00	7,737,359.80
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			18,358,205.80	10,620,846.00	7,737,359.80
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
59E	LESS MAINECARE SEED					1,996.99
60	ADJUSTED STATE CONTRIBUTION					7,735,362.81
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 57.85%	STATE SHARE % = 42.15%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 57.86%	STATE SHARE % = 42.14%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			18,796,766.70		

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RSU 15 / MSAD 15

2011-12

515 - 515

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	626,620.67	626,787.08	0.00	0.00
August	626,620.67	626,787.09	0.00	0.00
September	626,620.67	626,787.09	0.00	0.00
October	626,620.67	626,787.09	0.00	0.00
November	626,620.67	626,787.09	187,109.35	187,109.35
December	626,620.67	626,787.09	0.00	0.00
Janurary	626,620.67	626,787.09	0.00	0.00
February	626,620.67	626,787.09	0.00	0.00
March	626,620.67	626,787.09	0.00	0.00
April	626,620.67	626,787.09	0.00	0.00
May	626,620.67	626,787.09	28,805.38	28,805.38
June	626,620.71	624,790.10	0.00	0.00
Total	7,519,448.08	7,519,448.08	215,914.73	215,914.73