

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2012-13

805 - 805

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	921	405	1,326	483	1,809
10 ATTENDING PUPILS (OCTOBER 2011)	944	411	1,355	519	1,874
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	932.5	408.0	1,340.5 (73%)	501.0 (27%)	1,841.5

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	54.9 (17:1)	25.5 (16:1)	33.4 (15:1)	=	113.8	/	141.5	=	.80 X	7233,726	=	4224,496	1562,485
B. GUIDANCE	2.7 (350:1)	1.2 (350:1)	2.0 (250:1)	=	5.9	/	8.9	=	.66 X	465,766	=	224,406	83,000
C. LIBRARIANS	1.2 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.3	/	4.0	=	.58 X	194,863	=	82,505	30,516
D. HEALTH	1.2 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.3	/	4.1	=	.56 X	203,522	=	83,200	30,772
E. EDUCATION TECHS	9.3 (100:1)	4.1 (100:1)	2.0 (250:1)	=	15.4	/	17.2	=	.90 X	308,812	=	202,890	75,041
F. LIBRARY TECHS	1.9 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.7	/	3.1	=	1.19 X	61,714	=	53,611	19,829
G. CLERICAL	4.7 (200:1)	2.0 (200:1)	2.5 (200:1)	=	9.2	/	13.2	=	.70 X	417,791	=	213,491	78,963
H. SCHOOL ADMIN.	3.1 (305:1)	1.3 (305:1)	1.6 (315:1)	=	6.0	/	7.0	=	.86 X	552,280	=	346,722	128,239

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	49,599	18,537
B. Supplies and Equipment	346	478	463,813	239,478
C. Professional Development	59	59	79,090	29,559
D. Instructional Leadership Support	24	24	32,172	12,024
E. Co- and Extra-Curricular Student	34	114	45,577	57,114
F. System Administration/Support	220	220	294,910	110,220
G. Operations & Maintenance	1,013	1,204	1357,927	603,204

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	876,775	324,287
B. Education & Library Technicians	36.00%	92,340	34,153
C. Clerical	29.00%	61,912	22,899
D. School Administrators	14.00%	48,541	17,953

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	438,473	162,190
16 Adjustment for Title I Revenues	-52,866	-19,553

17 TOTALS	9219,583	3620,910
18 E.P.S. RATES	6,878	7,227

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2012-13

805 - 805

=====

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,248.0	581.0	1,829.0		
	OCTOBER 2009	1,297.0	551.0	1,848.0		
	APRIL 2010	1,305.0	553.0	1,858.0		
	OCTOBER 2010	1,334.0	577.0	1,911.0		
	APRIL 2011	1,328.0	568.0	1,896.0		
	OCTOBER 2011	1,354.0	570.0	1,924.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,341.0 +	0.00	X	6,878.00	= 9,223,398.00
	9-12 PUPILS	569.0 +	0.00	X	7,227.00	= 4,112,163.00
	ADULT EDUC. COURSES AT .1	2.2		X	7,227.00	= 15,899.40
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,878.00	= 8,597.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,227.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2253	302.1	X .15	X	6,878.00	= 311,676.57
	9-12 DISADVANTAGED @ .2253	128.2	X .15	X	7,227.00	= 138,975.21
	K-8 LIMITED ENGLISH PROF.	13.0	X .500	X	6,878.00	= 44,707.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	7,227.00	= 21,681.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,341.0		X	43.00	= 57,663.00
	9-12 STUDENT ASSESSMENT	569.0		X	43.00	= 24,467.00
	K-8 TECHNOLOGY RESOURCES	1,341.0		X	98.00	= 131,418.00
	9-12 TECHNOLOGY RESOURCES	569.0		X	296.00	= 168,424.00
	K-2 PUPILS	492.5	X .10	X	6,878.00	= 338,741.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,597,811.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,159,876.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,159,876.84

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2012-13

805 - 805

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	133,213.00	X	101.10%	=	134,678.34
32	SPECIAL EDUCATION - EPS ALLOCATION					2,652,815.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	269,890.38	X	101.10%	=	272,859.17
35	TRANSPORTATION - EPS ALLOCATION					1,039,772.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					51,406.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,151,532.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,311,409.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	DURHAM				
	11/01/12 DURHAM NEW PREK-8 SCHOOL	886,469.00		264,840.92	1,151,309.92
	05/01/13 DURHAM NEW PREK-8 SCHOOL	0.00		254,934.63	254,934.63
42	TOTAL PRINCIPAL & INTEREST	886,469.00		519,775.55	1,406,244.55
43	APPROVED LEASES FOR 2011-12 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 05				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,406,244.55
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,717,653.56

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2012-13

805 - 805

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
DURHAM	580.5	30.48%	5,581,317.47		1,406,244.55		6,987,562.02			
FREEPORT	1,132.0	59.44%	10,884,301.52		0.00		10,884,301.52			
POWNA	192.0	10.08%	1,845,790.03		0.00		1,845,790.03			
TOTAL	1,904.5						19,717,653.57			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DURHAM			350,600,000	7.800	2,734,680.00		6,987,562.02	2,734,680.00	18.12%	7.80M
FREEPORT			1,526,300,000	7.800	11,905,140.00		10,884,301.52	10,884,301.52	72.12%	7.13M
POWNA			188,950,000	7.800	1,473,810.00		1,845,790.03	1,473,810.00	9.76%	7.80M
TOTAL			2,065,850,000		16,113,630.00		19,717,653.57	15,092,791.52	100.00%	7.31M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2012-13

805 - 805

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,717,653.56	15,092,791.52	4,624,862.04
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		473,050.00-	473,050.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,717,653.56	14,619,741.52	5,097,912.04
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			204,769.56
59E LESS MAINECARE SEED - PUBLIC			9,121.94
60 ADJUSTED STATE CONTRIBUTION			4,884,020.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 76.54%	STATE SHARE % = 23.46%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 75.23%	STATE SHARE % = 24.77%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,155,587.90		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	***** WARRANT ARTICLE ***** TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DURHAM		6,987,562.02	2,734,680.00	18.71%	7.80
FREEPORT	473,050.00	10,884,301.52	10,411,251.52	71.21%	6.82
POWNAW		1,845,790.02	1,473,810.00	10.08%	7.80
TOTAL	473,050.00	19,717,653.56	14,619,741.52	100.00%	7.08