

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 19

2012-13

819 - 819

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,069	532	1,601	706	2,307
10 ATTENDING PUPILS (OCTOBER 2011)	1,045	528	1,573	721	2,294
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,057.0	530.0	1,587.0 (69%)	713.5 (31%)	2,300.5

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	62.2 (17:1)	33.1 (16:1)	47.6 (15:1)	=	142.9 /	161.2 =	=	.89 X	7625,193 =	=	4682,631	2103,791
B. GUIDANCE	3.0 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.4 /	11.0 =	=	.67 X	542,002 =	=	250,567	112,574
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9 /	2.0 =	=	1.45 X	100,013 =	=	100,063	44,956
D. HEALTH	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9 /	3.0 =	=	.97 X	142,899 =	=	95,642	42,970
E. EDUCATION TECHS	10.6 (100:1)	5.3 (100:1)	2.9 (250:1)	=	18.8 /	17.0 =	=	1.11 X	324,259 =	=	248,350	111,577
F. LIBRARY TECHS	2.1 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.6 /	9.0 =	=	.51 X	168,082 =	=	59,148	26,574
G. CLERICAL	5.3 (200:1)	2.7 (200:1)	3.6 (200:1)	=	11.6 /	14.6 =	=	.79 X	454,626 =	=	247,817	111,338
H. SCHOOL ADMIN.	3.5 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.5 /	10.4 =	=	.72 X	793,418 =	=	394,170	177,091

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	58,719	26,400
B. Supplies and Equipment	346	478	549,102	341,053
C. Professional Development	59	59	93,633	42,097
D. Instructional Leadership Support	24	24	38,088	17,124
E. Co- and Extra-Curricular Student	34	114	53,958	81,339
F. System Administration/Support	220	220	349,140	156,970
G. Operations & Maintenance	1,013	1,204	1607,631	859,054

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	974,492	437,815
B. Education & Library Technicians	36.00%	110,699	49,734
C. Clerical	29.00%	71,867	32,288
D. School Administrators	14.00%	55,184	24,793

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-368,226	-165,436
16 Adjustment for Title I Revenues	-587,435	-263,920

17 TOTALS	9085,238	4370,181
18 E.P.S. RATES	5,725	6,125

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,655.0	744.0	2,399.0		
	OCTOBER 2009	1,645.0	755.0	2,400.0		
	APRIL 2010	1,652.0	731.0	2,383.0		
	OCTOBER 2010	1,607.0	735.0	2,342.0		
	APRIL 2011	1,588.0	709.0	2,297.0		
	OCTOBER 2011	1,567.0	724.0	2,291.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,577.5 +	41.50	X	5,725.00	= 9,268,775.00
	9-12 PUPILS	716.5 +	16.50	X	6,125.00	= 4,489,625.00
	ADULT EDUC. COURSES AT .1	19.9		X	6,125.00	= 121,887.50
	K-8 EQUIV. INSTR. PUPILS	2.625		X	5,725.00	= 15,028.13
	9-12 EQUIV. INSTR. PUPILS	3.125		X	6,125.00	= 19,140.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6331	998.7	X .15	X	5,725.00	= 857,633.63
	9-12 DISADVANTAGED @ .6331	453.6	X .15	X	6,125.00	= 416,745.00
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	5,725.00	= 36,067.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,125.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,577.5		X	43.00	= 67,832.50
	9-12 STUDENT ASSESSMENT	716.5		X	43.00	= 30,809.50
	K-8 TECHNOLOGY RESOURCES	1,577.5		X	98.00	= 154,595.00
	9-12 TECHNOLOGY RESOURCES	716.5		X	296.00	= 212,084.00
	K-2 PUPILS	583.5	X .10	X	5,725.00	= 334,053.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,024,277.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,543,548.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,543,548.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	81,077.45	X	101.10%	=	81,969.30
32	SPECIAL EDUCATION - EPS ALLOCATION					2,641,006.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	187,733.34	X	101.10%	=	189,798.41
35	TRANSPORTATION - EPS ALLOCATION					1,703,781.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					231,330.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,847,885.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,391,434.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 48				
	11/01/12	TWO NEW MIDDLE SCHS	546,750.00	108,427.51	655,177.51
	05/01/13	TWO NEW MIDDLE SCHS	0.00	124,385.60	124,385.60
42	TOTAL PRINCIPAL & INTEREST		546,750.00	232,813.11	779,563.11
43	APPROVED LEASES FOR 2011-12 - RSU 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 19				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				779,563.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,170,997.27

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CORINNA	354.0	15.67%	3,195,337.73	147,181.52	3,342,519.25
DIXMONT	169.5	7.50%	1,529,357.56	0.00	1,529,357.56
ETNA	215.0	9.52%	1,941,264.53	0.00	1,941,264.53
HARTLAND	272.5	12.06%	2,459,206.96	113,296.51	2,572,503.47
NEWPORT	462.0	20.45%	4,170,048.29	192,084.35	4,362,132.64
PALMYRA	284.0	12.57%	2,563,203.27	118,077.83	2,681,281.10
PLYMOUTH	223.0	9.87%	2,012,634.55	92,716.04	2,105,350.59
ST. ALBANS	279.5	12.36%	2,520,381.26	116,206.87	2,636,588.13
TOTAL	2,259.5				21,170,997.27

	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CORINNA	107,850,000	7.800	841,230.00		3,342,519.25	841,230.00	10.93%	7.80M
DIXMONT	74,500,000	7.800	581,100.00		1,529,357.56	581,100.00	7.55%	7.80M
ETNA	68,700,000	7.800	535,860.00		1,941,264.53	535,860.00	6.96%	7.80M
HARTLAND	123,900,000	7.800	966,420.00		2,572,503.47	966,420.00	12.56%	7.80M
NEWPORT	263,800,000	7.800	2,057,640.00		4,362,132.64	2,057,640.00	26.73%	7.80M
PALMYRA	118,900,000	7.800	927,420.00		2,681,281.10	927,420.00	12.05%	7.80M
PLYMOUTH	75,650,000	7.800	590,070.00		2,105,350.59	590,070.00	7.67%	7.80M
ST. ALBANS	153,500,000	7.800	1,197,300.00		2,636,588.13	1,197,300.00	15.55%	7.80M
TOTAL	986,800,000		7,697,040.00		21,170,997.27	7,697,040.00	100.00%	7.80M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,170,997.27	7,697,040.00	13,473,957.27
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,170,997.27	7,697,040.00	13,473,957.27
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			76,215.61
59E LESS MAINECARE SEED - PUBLIC			17,322.07
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			13,380,419.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.36%	STATE SHARE % = 63.64%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.80%	STATE SHARE % = 63.20%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,651,725.59		