

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 35 / MSAD 35

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)	1,129	575	1,704	721	2,425
10 ATTENDING PUPILS (OCTOBER 2011)	1,075	550	1,625	735	2,360
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,102.0	562.5	1,664.5 (70%)	728.0 (30%)	2,392.5

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	64.8 (17:1)	35.2 (16:1)	48.5 (15:1)	=	148.5 /	151.6 =	=	.98 X	7788,702 =	=	5343,050	2289,878
B. GUIDANCE	3.1 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.6 /	10.0 =	=	.76 X	481,026 =	=	255,906	109,674
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0 /	2.0 =	=	1.50 X	111,304 =	=	116,869	50,087
D. HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0 /	5.0 =	=	.60 X	248,244 =	=	104,262	44,684
E. EDUCATION TECHS	11.0 (100:1)	5.6 (100:1)	2.9 (250:1)	=	19.5 /	8.0 =	=	2.44 X	155,840 =	=	266,175	114,075
F. LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.8 /	5.4 =	=	.89 X	106,415 =	=	66,296	28,413
G. CLERICAL	5.5 (200:1)	2.8 (200:1)	3.6 (200:1)	=	11.9 /	16.4 =	=	.73 X	509,324 =	=	260,265	111,542
H. SCHOOL ADMIN.	3.6 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.7 /	8.0 =	=	.96 X	649,463 =	=	436,439	187,045

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	61,587	26,936
B. Supplies and Equipment	346	478	575,917	347,984
C. Professional Development	59	59	98,206	42,952
D. Instructional Leadership Support	24	24	39,948	17,472
E. Co- and Extra-Curricular Student	34	114	56,593	82,992
F. System Administration/Support	220	220	366,190	160,160
G. Operations & Maintenance	1,013	1,204	1686,139	876,512

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1105,817	473,921
B. Education & Library Technicians	36.00%	119,690	51,296
C. Clerical	29.00%	75,477	32,347
D. School Administrators	14.00%	61,101	26,186

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	414,650	177,740
16 Adjustment for Title I Revenues	-77,647	-33,277

17 TOTALS	11432,930	5218,618
18 E.P.S. RATES	6,869	7,168

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,741.0	786.0	2,527.0		
	OCTOBER 2009	1,696.0	776.0	2,472.0		
	APRIL 2010	1,702.0	765.0	2,467.0		
	OCTOBER 2010	1,701.0	735.0	2,436.0		
	APRIL 2011	1,710.0	724.0	2,434.0		
	OCTOBER 2011	1,627.0	735.0	2,362.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,668.5 +	27.66	X	6,869.00	= 11,650,923.04
	9-12 PUPILS	729.5 +	24.00	X	7,168.00	= 5,401,088.00
	ADULT EDUC. COURSES AT .1	5.6		X	7,168.00	= 40,140.80
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,869.00	= 858.63
	9-12 EQUIV. INSTR. PUPILS	0.750		X	7,168.00	= 5,376.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1598	266.6	X .15	X	6,869.00	= 274,691.31
	9-12 DISADVANTAGED @ .1598	116.6	X .15	X	7,168.00	= 125,368.32
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,869.00	= 33,658.10
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	7,168.00	= 30,105.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,668.5		X	43.00	= 71,745.50
	9-12 STUDENT ASSESSMENT	729.5		X	43.00	= 31,368.50
	K-8 TECHNOLOGY RESOURCES	1,668.5		X	98.00	= 163,513.00
	9-12 TECHNOLOGY RESOURCES	729.5		X	296.00	= 215,932.00
	K-2 PUPILS	585.0	X .10	X	6,869.00	= 401,836.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,446,605.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,893,207.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,893,207.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	134,223.64	X	101.10%	=	135,700.10
32	SPECIAL EDUCATION - EPS ALLOCATION					2,926,489.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	171,116.18	X	101.10%	=	172,998.46
35	TRANSPORTATION - EPS ALLOCATION					1,415,883.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					73,465.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,724,536.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,617,744.00

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 35				
	11/01/12	MARSHWOOD HS	1,139,698.50	158,841.69	1,298,540.19
	05/01/13	MARSHWOOD HS	0.00	153,280.75	153,280.75
42	TOTAL PRINCIPAL & INTEREST		1,139,698.50	312,122.44	1,451,820.94
43	APPROVED LEASES FOR 2011-12 - RSU 35 / MSAD 35				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 35 / MSAD 35				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 35 / MSAD 35				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,451,820.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,069,564.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
ELIOT	990.5	41.43%	9,972,020.75		0.00		9,972,020.75		
SO. BERWICK	1,400.5	58.57%	14,097,544.19		0.00		14,097,544.19		
TOTAL	2,391.0						24,069,564.94		
		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ELIOT		867,750,000	7.800	6,768,450.00		9,972,020.75	6,768,450.00	55.69%	7.80M
SO. BERWICK		690,450,000	7.800	5,385,510.00		14,097,544.19	5,385,510.00	44.31%	7.80M
TOTAL		1,558,200,000		12,153,960.00		24,069,564.94	12,153,960.00	100.00%	7.80M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				24,069,564.94	12,153,960.00	11,915,604.94		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				24,069,564.94	12,153,960.00	11,915,604.94		
51	PLUS AUDIT ADJUSTMENTS						0.00		
52	LESS AUDIT ADJUSTMENTS						34,552.05		
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						42,408.74		
59E	LESS MAINECARE SEED - PUBLIC						4,469.33		
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						11,834,174.82		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.50% STATE SHARE % = 49.50%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.83% STATE SHARE % = 49.17%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION				24,622,963.10				