

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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 |

| | Position | K-5 | 6-8 | 9-12 | | E.P.S. Actual = FTE / 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 |

| | 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 |

| | 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

| | | | | | | |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
| 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. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU 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 | | | | | | | | 27,225.20 |
| 59E | LESS MAINECARE SEED - PUBLIC | | | | | | | | 2,717.93 |
| 60 | ADJUSTED STATE CONTRIBUTION | | | | | | | | 11,851,109.76 |
| 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 % = 50.76% STATE SHARE % = 49.24% | | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | 24,622,963.10 | | |

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

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|--------------|--------------|--------------|
| July | 866,607.40 | 883,386.16 | 0.00 | 0.00 |
| August | 866,607.40 | 883,386.16 | 0.00 | 0.00 |
| September | 866,607.40 | 883,386.16 | 0.00 | 0.00 |
| October | 866,607.40 | 883,386.16 | 0.00 | 0.00 |
| November | 866,607.40 | 879,983.01 | 1,298,540.19 | 1,298,540.19 |
| December | 866,607.40 | 879,983.01 | 0.00 | 0.00 |
| January | 866,607.40 | 879,983.01 | 0.00 | 0.00 |
| February | 866,607.40 | 879,983.01 | 0.00 | 0.00 |
| March | 866,607.40 | 837,132.51 | 0.00 | 0.00 |
| April | 866,607.40 | 0.00 | 0.00 | 0.00 |
| May | 866,607.40 | 0.00 | 153,280.75 | 153,280.75 |
| June | 866,607.42 | 0.00 | 0.00 | 0.00 |
| Total | 10,399,288.82 | 7,890,609.19 | 1,451,820.94 | 1,451,820.94 |