

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 11 / MSAD 11

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)	1,076	483	1,559	642	2,201
10 ATTENDING PUPILS (OCTOBER 2011)	1,023	480	1,503	644	2,147
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,049.5	481.5	1,531.0 (70%)	643.0 (30%)	2,174.0

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	61.7 (17:1)	30.1 (16:1)	42.9 (15:1)	=	134.7 /	150.6 =	=	.89 X	7370,970 =	=	4592,114	1968,049
B. GUIDANCE	3.0 (350:1)	1.4 (350:1)	2.6 (250:1)	=	7.0 /	6.0 =	=	1.17 X	353,269 =	=	289,328	123,997
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.7 /	1.0 =	=	2.70 X	64,847 =	=	122,561	52,526
D. HEALTH	1.3 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.7 /	3.0 =	=	.90 X	149,727 =	=	94,328	40,426
E. EDUCATION TECHS	10.5 (100:1)	4.8 (100:1)	2.6 (250:1)	=	17.9 /	20.0 =	=	.90 X	360,659 =	=	227,215	97,378
F. LIBRARY TECHS	2.1 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.4 /	7.0 =	=	.63 X	134,528 =	=	59,327	25,426
G. CLERICAL	5.2 (200:1)	2.4 (200:1)	3.2 (200:1)	=	10.8 /	13.5 =	=	.80 X	427,607 =	=	239,460	102,626
H. SCHOOL ADMIN.	3.4 (305:1)	1.6 (305:1)	2.0 (315:1)	=	7.0 /	9.4 =	=	.74 X	719,151 =	=	372,520	159,652

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	56,647	23,791
B. Supplies and Equipment	346	478	529,726	307,354
C. Professional Development	59	59	90,329	37,937
D. Instructional Leadership Support	24	24	36,744	15,432
E. Co- and Extra-Curricular Student	34	114	52,054	73,302
F. System Administration/Support	220	220	336,820	141,460
G. Operations & Maintenance	1,013	1,204	1550,903	774,172

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	968,683	415,150
B. Education & Library Technicians	36.00%	103,155	44,209
C. Clerical	29.00%	69,443	29,762
D. School Administrators	14.00%	52,153	22,351

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-302,675	-129,693
16 Adjustment for Title I Revenues	-272,155	-116,638

17 TOTALS	9268,679	4208,668
18 E.P.S. RATES	6,054	6,545

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,476.0	685.0	2,161.0		
	OCTOBER 2009	1,487.0	677.0	2,164.0		
	APRIL 2010	1,474.0	654.0	2,128.0		
	OCTOBER 2010	1,551.0	646.0	2,197.0		
	APRIL 2011	1,562.0	630.0	2,192.0		
	OCTOBER 2011	1,504.0	640.0	2,144.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,533.0 +	0.00	X	6,054.00	= 9,280,782.00
	9-12 PUPILS	635.0 +	20.33	X	6,545.00	= 4,289,134.85
	ADULT EDUC. COURSES AT .1	13.3		X	6,545.00	= 87,048.50
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,054.00	= 6,054.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,545.00	= 8,999.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5053	774.6	X .15	X	6,054.00	= 703,414.26
	9-12 DISADVANTAGED @ .5053	320.9	X .15	X	6,545.00	= 315,043.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,054.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,545.00	= 4,581.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,533.0		X	43.00	= 65,919.00
	9-12 STUDENT ASSESSMENT	635.0		X	43.00	= 27,305.00
	K-8 TECHNOLOGY RESOURCES	1,533.0		X	98.00	= 150,234.00
	9-12 TECHNOLOGY RESOURCES	635.0		X	296.00	= 187,960.00
	K-2 PUPILS	590.0	X .10	X	6,054.00	= 357,186.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,483,662.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,019,152.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,019,152.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	84,753.26	X	101.10%	=	85,685.55
32	SPECIAL EDUCATION - EPS ALLOCATION					2,147,581.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	206,008.93	X	101.10%	=	208,275.03
35	TRANSPORTATION - EPS ALLOCATION					1,195,106.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,636,648.41
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,655,800.61

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 11	GARDINER			
		11/01/12 HS ADDTN	192,500.00	18,967.87	211,467.87
		05/01/13 HS ADDTN	0.00	22,072.04	22,072.04
	SAD 11				
		11/01/12 NEW ELEM SCHOOL	193,500.00	14,162.24	207,662.24
		05/01/13 NEW ELEM SCHOOL	0.00	17,295.99	17,295.99
		11/01/12 2 NEW ELEM-GARDINER & SO GARDINER	130,250.00	4,396.17	134,646.17
42	TOTAL PRINCIPAL & INTEREST		516,250.00	76,894.31	593,144.31
43	APPROVED LEASES FOR 2011-12 - RSU 11 / MSAD 11				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 11 / MSAD 11				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 11 / MSAD 11				0.00
47	TOTAL DEBT SERVICE ALLOCATION				593,144.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,248,944.92

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
GARDINER	950.5	43.99%	8,467,610.87	+	0.00	=	8,467,610.87
PITTSTON	396.5	18.35%	3,532,181.39		0.00		3,532,181.39
RANDOLPH	253.0	11.71%	2,254,051.45		0.00		2,254,051.45
WEST GARDINER	560.5	25.95%	4,995,101.21		0.00		4,995,101.21
TOTAL	2,160.5						19,248,944.92

	2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
GARDINER	361,100,000	7.800		2,816,580.00		8,467,610.87	2,816,580.00	39.15%
PITTSTON	201,200,000	7.800		1,569,360.00		3,532,181.39	1,569,360.00	21.82%
RANDOLPH	91,600,000	7.800		714,480.00		2,254,051.45	714,480.00	9.93%
WEST GARDINER	268,400,000	7.800		2,093,520.00		4,995,101.21	2,093,520.00	29.10%
TOTAL	922,300,000			7,193,940.00		19,248,944.92	7,193,940.00	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,248,944.92	7,193,940.00	12,055,004.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,248,944.92	7,193,940.00	12,055,004.92
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			776.71
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			87,814.77
59E LESS MAINECARE SEED - PUBLIC			11,525.47
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			11,954,887.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 37.37%	STATE SHARE % = 62.63%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 37.89%	STATE SHARE % = 62.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,713,454.79		