

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 32 / MSAD 32

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)	151	70	221	91	312
10 ATTENDING PUPILS (OCTOBER 2011)	151	73	224	99	323
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	151.0	71.5	222.5 (70%)	95.0 (30%)	317.5

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	8.9 (17:1)	4.5 (16:1)	6.3 (15:1)	=	19.7 /	27.0 =	=	.73 X	1243,375 =	=	635,365	272,299
B. GUIDANCE	0.5 (315:1)	0.2 (315:1)	0.4 (225:1)	=	1.1 /	1.9 =	=	.58 X	95,431 =	=	38,745	16,605
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4 /	1.0 =	=	.40 X	50,006 =	=	14,001	6,001
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4 /	1.0 =	=	.40 X	45,357 =	=	12,700	5,443
E. EDUCATION TECHS	1.7 (090:1)	0.8 (090:1)	0.4 (225:1)	=	2.9 /	6.0 =	=	.48 X	110,040 =	=	36,973	15,846
F. LIBRARY TECHS	0.3 (450:1)	0.2 (450:1)	0.2 (450:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	7,013	3,005
G. CLERICAL	0.8 (180:1)	0.4 (180:1)	0.5 (180:1)	=	1.7 /	3.0 =	=	.57 X	95,631 =	=	38,157	16,353
H. SCHOOL ADMIN.	0.5 (275:1)	0.3 (275:1)	0.3 (284:1)	=	1.1 /	2.0 =	=	.55 X	145,378 =	=	55,971	23,987

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	8,233	3,515
B. Supplies and Equipment	346	478	76,985	45,410
C. Professional Development	59	59	13,128	5,605
D. Instructional Leadership Support	24	24	5,340	2,280
E. Co- and Extra-Curricular Student	34	114	7,565	10,830
F. System Administration/Support	220	220	48,950	20,900
G. Operations & Maintenance	1,013	1,204	225,393	114,380

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	133,154	57,066
B. Education & Library Technicians	36.00%	15,835	6,786
C. Clerical	29.00%	11,066	4,742
D. School Administrators	14.00%	7,836	3,358

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-84,715	-36,305
16 Adjustment for Title I Revenues	-31,319	-13,422

17 TOTALS	1276,374	584,683
18 E.P.S. RATES	5,737	6,155

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	204.0	77.0	281.0		
	OCTOBER 2009	189.0	81.0	270.0		
	APRIL 2010	185.0	78.0	263.0		
	OCTOBER 2010	188.0	81.0	269.0		
	APRIL 2011	185.0	81.0	266.0		
	OCTOBER 2011	192.0	89.0	281.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	188.5 +	2.00	X	5,737.00	= 1,092,898.50
	9-12 PUPILS	85.0 +	0.00	X	6,155.00	= 523,175.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,155.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,737.00	= 2,868.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,155.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7031	132.5	X .15	X	5,737.00	= 114,022.88
	9-12 DISADVANTAGED @ .7031	59.8	X .15	X	6,155.00	= 55,210.35
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,737.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,155.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	188.5		X	43.00	= 8,105.50
	9-12 STUDENT ASSESSMENT	85.0		X	43.00	= 3,655.00
	K-8 TECHNOLOGY RESOURCES	188.5		X	98.00	= 18,473.00
	9-12 TECHNOLOGY RESOURCES	85.0		X	296.00	= 25,160.00
	K-2 PUPILS	76.0	X .10	X	5,737.00	= 43,601.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 117,086.62
	OPERATING ALLOCATION					2,004,256.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,944,128.85
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,944,128.85

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	55,179.98	X	101.10%	=	55,786.96
32	SPECIAL EDUCATION - EPS ALLOCATION					259,664.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					147,268.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					462,719.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,406,848.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 32				
		11/01/12 NEW PREK-12 SCHOOL	888,941.49	292,150.62	1,181,092.11
		05/01/13 NEW PREK-12 SCHOOL	0.00	28,496.54	28,496.54
42	TOTAL PRINCIPAL & INTEREST		888,941.49	320,647.16	1,209,588.65
43	APPROVED LEASES FOR 2011-12 - RSU 32 / MSAD 32				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 32 / MSAD 32				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 32 / MSAD 32				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,209,588.65
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,616,437.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
ASHLAND	221.5	80.99%	2,928,952.68	+	0.00	=	2,928,952.68
GARFIELD PLT.	11.5	4.20%	151,890.37		0.00		151,890.37
MASARDIS	35.0	12.80%	462,903.99		0.00		462,903.99
OXBOW PLT.	5.5	2.01%	72,690.39		0.00		72,690.39
 TOTAL	 273.5						 3,616,437.43

	2011 STATE VALUATION		MILL EXPECTATION		TOWN CONTRIBUTION		TOWN ALLOCATION			
ASHLAND	88,800,000		7.800	=	692,640.00	OR	2,928,952.68	692,640.00	66.98%	7.80M
GARFIELD PLT.	8,900,000		7.800		69,420.00		151,890.37	69,420.00	6.71%	7.80M
MASARDIS	25,550,000		7.800		199,290.00		462,903.99	199,290.00	19.27%	7.80M
OXBOW PLT.	9,400,000		7.800		73,320.00		72,690.39	72,690.39	7.04%	7.73M
 TOTAL	 132,650,000				 1,034,670.00		 3,616,437.43	 1,034,040.39	 100.00%	 7.80M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,616,437.44	1,034,040.39	2,582,397.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,616,437.44	1,034,040.39	2,582,397.05
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			0.00
59E LESS MAINECARE SEED - PUBLIC			3,453.98
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			2,578,943.07
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 28.59%	STATE SHARE % = 71.41%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.69%	STATE SHARE % = 71.31%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,676,565.14		