

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

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)	346	163	509	215	724
10 ATTENDING PUPILS (OCTOBER 2011)	343	160	503	216	719
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	344.5	161.5	506.0 (70%)	215.5 (30%)	721.5

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	20.3 (17:1)	10.1 (16:1)	14.4 (15:1)	=	44.8 /	50.0 =		.90 X	2530,277 =		1594,074	683,175
B. GUIDANCE	1.1 (315:1)	0.5 (315:1)	1.0 (225:1)	=	2.6 /	1.9 =		1.37 X	113,563 =		108,907	46,674
C. LIBRARIANS	0.5 (720:1)	0.2 (720:1)	0.3 (720:1)	=	1.0 /	1.0 =		1.00 X	59,362 =		41,553	17,809
D. HEALTH	0.5 (720:1)	0.2 (720:1)	0.3 (720:1)	=	1.0 /	0.7 =		1.43 X	31,750 =		31,782	13,621
E. EDUCATION TECHS	3.8 (090:1)	1.8 (090:1)	1.0 (225:1)	=	6.6 /	8.1 =		.81 X	155,934 =		88,415	37,892
F. LIBRARY TECHS	0.8 (450:1)	0.4 (450:1)	0.5 (450:1)	=	1.7 /	0.0 =		1.70 X	0 =		17,031	7,299
G. CLERICAL	1.9 (180:1)	0.9 (180:1)	1.2 (180:1)	=	4.0 /	6.0 =		.67 X	197,334 =		92,550	39,664
H. SCHOOL ADMIN.	1.3 (275:1)	0.6 (275:1)	0.8 (284:1)	=	2.7 /	4.2 =		.64 X	294,867 =		132,101	56,614

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	18,722	7,974
B. Supplies and Equipment	346	478	175,076	103,009
C. Professional Development	59	59	29,854	12,715
D. Instructional Leadership Support	24	24	12,144	5,172
E. Co- and Extra-Curricular Student	34	114	17,204	24,567
F. System Administration/Support	220	220	111,320	47,410
G. Operations & Maintenance	1,013	1,204	512,578	259,462

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	337,500	144,643
B. Education & Library Technicians	36.00%	37,961	16,269
C. Clerical	29.00%	26,840	11,503
D. School Administrators	14.00%	18,494	7,926

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-340,021	-145,715
16 Adjustment for Title I Revenues	-167,821	-71,923

17 TOTALS	2896,263	1325,759
18 E.P.S. RATES	5,724	6,152

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	503.0	234.0	737.0		
	OCTOBER 2009	499.0	229.0	728.0		
	APRIL 2010	503.0	222.0	725.0		
	OCTOBER 2010	498.0	218.0	716.0		
	APRIL 2011	499.0	213.0	712.0		
	OCTOBER 2011	491.0	213.0	704.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	495.0 +	3.83	X	5,724.00	= 2,855,302.92
	9-12 PUPILS	213.0 +	8.50	X	6,152.00	= 1,362,668.00
	ADULT EDUC. COURSES AT .1	0.8		X	6,152.00	= 4,921.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,724.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,152.00	= 4,614.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6925	342.8	X .15	X	5,724.00	= 294,328.08
	9-12 DISADVANTAGED @ .6925	147.5	X .15	X	6,152.00	= 136,113.00
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	5,724.00	= 68,688.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,152.00	= 24,608.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	495.0		X	43.00	= 21,285.00
	9-12 STUDENT ASSESSMENT	213.0		X	43.00	= 9,159.00
	K-8 TECHNOLOGY RESOURCES	495.0		X	98.00	= 48,510.00
	9-12 TECHNOLOGY RESOURCES	213.0		X	296.00	= 63,048.00
	K-2 PUPILS	174.0	X .10	X	5,724.00	= 99,597.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,992,843.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,843,057.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,843,057.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	10,438.68	X	101.10%	=	10,553.51
32	SPECIAL EDUCATION - EPS ALLOCATION					1,345,355.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	160,494.20	X	101.10%	=	162,259.64
35	TRANSPORTATION - EPS ALLOCATION					526,714.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,114,101.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,957,159.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 37 / MSAD 37				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 37 / MSAD 37				57,600.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 37 / MSAD 37				0.00
47	TOTAL DEBT SERVICE ALLOCATION				57,600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,014,759.05

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
ADDISON	150.5	21.29%	1,493,442.20	0.00		1,493,442.20
CHERRYFIELD	134.0	18.95%	1,329,296.84	0.00		1,329,296.84
COLUMBIA	77.0	10.89%	763,907.26	0.00		763,907.26
COLUMBIA FALLS	67.5	9.55%	669,909.49	0.00		669,909.49
HARRINGTON	121.0	17.11%	1,200,225.27	0.00		1,200,225.27
MILBRIDGE	157.0	22.21%	1,557,977.99	0.00		1,557,977.99
TOTAL	707.0					7,014,759.05

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ADDISON	148,050,000	7.800	1,154,790.00		1,493,442.20	1,154,790.00	24.19%	7.80M
CHERRYFIELD	86,500,000	7.800	674,700.00		1,329,296.84	674,700.00	14.13%	7.80M
COLUMBIA	38,300,000	7.800	298,740.00		763,907.26	298,740.00	6.26%	7.80M
COLUMBIA FALLS	35,500,000	7.800	276,900.00		669,909.49	276,900.00	5.80%	7.80M
HARRINGTON	116,000,000	7.800	904,800.00		1,200,225.27	904,800.00	18.95%	7.80M
MILBRIDGE	187,750,000	7.800	1,464,450.00		1,557,977.99	1,464,450.00	30.67%	7.80M
TOTAL	612,100,000		4,774,380.00		7,014,759.05	4,774,380.00	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	7,014,759.05	4,774,380.00	2,240,379.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,014,759.05	4,774,380.00	2,240,379.05
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			52,881.46
59E LESS MAINECARE SEED - PUBLIC			15,600.43
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			2,171,897.16
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 68.06%	STATE SHARE % = 31.94%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 69.04%	STATE SHARE % = 30.96%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,164,544.35		