

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

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)	181	78	259	107	366
10 ATTENDING PUPILS (OCTOBER 2011)	186	77	263	105	368
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	183.5	77.5	261.0 (71%)	106.0 (29%)	367.0

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	10.8 (17:1)	4.8 (16:1)	7.1 (15:1)	=	22.7 /	28.0 =	=	.81 X	1268,219 =	=	729,352	297,905
B. GUIDANCE	0.6 (315:1)	0.2 (315:1)	0.5 (225:1)	=	1.3 /	2.0 =	=	.65 X	99,044 =	=	45,709	18,670
C. LIBRARIANS	0.3 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.5 /	1.0 =	=	.50 X	61,298 =	=	21,761	8,888
D. HEALTH	0.3 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.5 /	0.9 =	=	.56 X	46,527 =	=	18,499	7,556
E. EDUCATION TECHS	2.0 (090:1)	0.9 (090:1)	0.5 (225:1)	=	3.4 /	9.7 =	=	.35 X	168,784 =	=	41,943	17,131
F. LIBRARY TECHS	0.4 (450:1)	0.2 (450:1)	0.2 (450:1)	=	0.8 /	1.5 =	=	.53 X	31,328 =	=	11,789	4,815
G. CLERICAL	1.0 (180:1)	0.4 (180:1)	0.6 (180:1)	=	2.0 /	2.5 =	=	.80 X	82,223 =	=	46,702	19,076
H. SCHOOL ADMIN.	0.7 (275:1)	0.3 (275:1)	0.4 (284:1)	=	1.4 /	2.0 =	=	.70 X	131,157 =	=	65,185	26,625

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	9,657	3,922
B. Supplies and Equipment	346	478	90,306	50,668
C. Professional Development	59	59	15,399	6,254
D. Instructional Leadership Support	24	24	6,264	2,544
E. Co- and Extra-Curricular Student	34	114	8,874	12,084
F. System Administration/Support	220	220	57,420	23,320
G. Operations & Maintenance	1,013	1,204	264,393	127,624

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	154,911	63,274
B. Education & Library Technicians	36.00%	19,344	7,901
C. Clerical	29.00%	13,544	5,532
D. School Administrators	14.00%	9,126	3,728

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-99,059	-40,458
16 Adjustment for Title I Revenues	-44,371	-18,123

17 TOTALS	1486,747	648,934
18 E.P.S. RATES	5,696	6,122

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	276.0	115.0	391.0		
	OCTOBER 2009	274.0	113.0	387.0		
	APRIL 2010	274.0	113.0	387.0		
	OCTOBER 2010	251.0	113.0	364.0		
	APRIL 2011	260.0	109.0	369.0		
	OCTOBER 2011	263.0	108.0	371.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	261.5 +	4.83	X	5,696.00	= 1,517,015.68
	9-12 PUPILS	108.5 +	3.33	X	6,122.00	= 684,623.26
	ADULT EDUC. COURSES AT .1	0.0		X	6,122.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,696.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,122.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5741	150.1	X .15	X	5,696.00	= 128,245.44
	9-12 DISADVANTAGED @ .5741	62.3	X .15	X	6,122.00	= 57,210.09
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,696.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,122.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	261.5		X	43.00	= 11,244.50
	9-12 STUDENT ASSESSMENT	108.5		X	43.00	= 4,665.50
	K-8 TECHNOLOGY RESOURCES	261.5		X	98.00	= 25,627.00
	9-12 TECHNOLOGY RESOURCES	108.5		X	296.00	= 32,116.00
	K-2 PUPILS	103.5	X .10	X	5,696.00	= 58,953.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 69,069.75
	OPERATING ALLOCATION					2,588,770.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,511,107.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,511,107.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	34,316.24	X	101.10%	=	34,693.72
32	SPECIAL EDUCATION - EPS ALLOCATION					429,251.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					188,863.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					652,809.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,163,916.95

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 45 / MSAD 45				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 45 / MSAD 45				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 45 / MSAD 45				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,163,916.95

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
PERHAM	47.0	13.04%	412,574.77		0.00		412,574.77			
WADE	32.0	8.88%	280,955.83		0.00		280,955.83			
WASHBURN	281.5	78.08%	2,470,386.35		0.00		2,470,386.35			
TOTAL	360.5						3,163,916.95			
			2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
PERHAM			22,050,000		7.800		171,990.00		412,574.77	171,990.00 22.19%
WADE			14,150,000		7.800		110,370.00		280,955.83	110,370.00 14.24%
WASHBURN			63,150,000		7.800		492,570.00		2,470,386.35	492,570.00 63.57%
TOTAL			99,350,000				774,930.00		3,163,916.95	774,930.00 100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,163,916.95	774,930.00	2,388,986.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,163,916.95	774,930.00	2,388,986.95
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			6,863.88
59E LESS MAINECARE SEED - PUBLIC			83,054.65
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			2,299,068.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 24.49%	STATE SHARE % = 75.51%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.33%	STATE SHARE % = 72.67%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,241,580.08		