

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 50

2012-13

850 - 525

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	384	173	557	248	805
10 ATTENDING PUPILS (OCTOBER 2011)	388	168	556	243	799
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	386.0	170.5	556.5 (69%)	245.5 (31%)	802.0

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	22.7 (17:1)	10.7 (16:1)	16.4 (15:1)	=	49.8	/	62.0	=	.80 X	2849,376	=	1572,856	706,645
B. GUIDANCE	1.2 (315:1)	0.5 (315:1)	1.1 (225:1)	=	2.8	/	2.9	=	.97 X	158,665	=	106,194	47,711
C. LIBRARIANS	0.5 (720:1)	0.2 (720:1)	0.3 (720:1)	=	1.0	/	2.0	=	.50 X	85,817	=	29,607	13,302
D. HEALTH	0.5 (720:1)	0.2 (720:1)	0.3 (720:1)	=	1.0	/	2.0	=	.50 X	108,272	=	37,354	16,782
E. EDUCATION TECHS	4.3 (090:1)	1.9 (090:1)	1.1 (225:1)	=	7.3	/	9.0	=	.81 X	155,043	=	86,654	38,931
F. LIBRARY TECHS	0.9 (450:1)	0.4 (450:1)	0.5 (450:1)	=	1.8	/	0.0	=	1.80 X	0	=	17,776	7,986
G. CLERICAL	2.1 (180:1)	0.9 (180:1)	1.4 (180:1)	=	4.4	/	9.6	=	.46 X	298,024	=	94,593	42,498
H. SCHOOL ADMIN.	1.4 (275:1)	0.6 (275:1)	0.9 (284:1)	=	2.9	/	4.0	=	.73 X	317,622	=	159,986	71,878

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	20,591	9,084
B. Supplies and Equipment	346	478	192,549	117,349
C. Professional Development	59	59	32,834	14,485
D. Instructional Leadership Support	24	24	13,356	5,892
E. Co- and Extra-Curricular Student	34	114	18,921	27,987
F. System Administration/Support	220	220	122,430	54,010
G. Operations & Maintenance	1,013	1,204	563,735	295,582

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	331,742	149,044
B. Education & Library Technicians	36.00%	37,595	16,890
C. Clerical	29.00%	27,432	12,324
D. School Administrators	14.00%	22,398	10,063

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-255,073	-114,578
16 Adjustment for Title I Revenues	-254,349	-114,273

17 TOTALS	2979,180	1429,591
18 E.P.S. RATES	5,353	5,823

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RSU 50

2012-13

850 - 525

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	556.0	264.0	820.0		
	OCTOBER 2009	546.0	259.0	805.0		
	APRIL 2010	534.0	250.0	784.0		
	OCTOBER 2010	541.0	232.0	773.0		
	APRIL 2011	535.0	232.0	767.0		
	OCTOBER 2011	536.0	230.0	766.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	535.5 +	5.83	X	5,353.00	= 2,897,739.49
	9-12 PUPILS	231.0 +	13.50	X	5,823.00	= 1,423,723.50
	ADULT EDUC. COURSES AT .1	1.5		X	5,823.00	= 8,734.50
	K-8 EQUIV. INSTR. PUPILS	2.375		X	5,353.00	= 12,713.38
	9-12 EQUIV. INSTR. PUPILS	2.250		X	5,823.00	= 13,101.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7220	386.6	X .15	X	5,353.00	= 310,420.47
	9-12 DISADVANTAGED @ .7220	166.8	X .15	X	5,823.00	= 145,691.46
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,353.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,823.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	535.5		X	43.00	= 23,026.50
	9-12 STUDENT ASSESSMENT	231.0		X	43.00	= 9,933.00
	K-8 TECHNOLOGY RESOURCES	535.5		X	98.00	= 52,479.00
	9-12 TECHNOLOGY RESOURCES	231.0		X	296.00	= 68,376.00
	K-2 PUPILS	210.5	X .10	X	5,353.00	= 112,680.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 123,257.38
	9-12 SMALL SCHOOL ADJUSTMENT					= 150,845.04
	OPERATING ALLOCATION					5,352,722.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,192,140.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,192,140.45

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RSU 50

2012-13

850 - 525

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	26,792.26	X	101.10%	=	27,086.97
32	SPECIAL EDUCATION - EPS ALLOCATION					1,109,157.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	337,869.48	X	101.10%	=	341,586.04
35	TRANSPORTATION - EPS ALLOCATION					612,768.69
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,167,709.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,359,849.96

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 50				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 50				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 50				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,359,849.96

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 50

2012-13

850 - 525

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CRYSTAL	37.5	4.90%	360,632.65	0.00	360,632.65
DYER BROOK	31.0	4.05%	298,073.92	0.00	298,073.92
HERSEY	3.0	0.39%	28,703.41	0.00	28,703.41
ISLAND FALLS	146.5	19.14%	1,408,675.28	0.00	1,408,675.28
MERRILL	38.5	5.03%	370,200.45	0.00	370,200.45
MORO PLT	3.5	0.46%	33,855.31	0.00	33,855.31
MT. CHASE PLT.	24.0	3.14%	231,099.29	0.00	231,099.29
OAKFIELD	95.5	12.48%	918,509.28	0.00	918,509.28
PATTEN	149.0	19.46%	1,432,226.80	0.00	1,432,226.80
SHERMAN	132.0	17.24%	1,268,838.13	0.00	1,268,838.13
SMYRNA	46.0	6.01%	442,326.98	0.00	442,326.98
STACYVILLE	59.0	7.70%	566,708.45	0.00	566,708.45
TOTAL	765.5				7,359,849.95

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CRYSTAL	15,200,000		7.800		118,560.00		360,632.65	118,560.00	4.81%	7.80M
DYER BROOK	16,050,000		7.800		125,190.00		298,073.92	125,190.00	5.08%	7.80M
HERSEY	8,450,000		7.800		65,910.00		28,703.41	28,703.41	1.16%	3.40M
ISLAND FALLS	70,350,000		7.800		548,730.00		1,408,675.28	548,730.00	22.27%	7.80M
MERRILL	13,500,000		7.800		105,300.00		370,200.45	105,300.00	4.27%	7.80M
MORO PLT	10,250,000		7.800		79,950.00		33,855.31	33,855.31	1.37%	3.30M
MT. CHASE PLT.	33,900,000		7.800		264,420.00		231,099.29	231,099.29	9.38%	6.82M
OAKFIELD	43,600,000		7.800		340,080.00		918,509.28	340,080.00	13.80%	7.80M
PATTEN	39,950,000		7.800		311,610.00		1,432,226.80	311,610.00	12.64%	7.80M
SHERMAN	43,800,000		7.800		341,640.00		1,268,838.13	341,640.00	13.86%	7.80M
SMYRNA	18,500,000		7.800		144,300.00		442,326.98	144,300.00	5.86%	7.80M
STACYVILLE	17,350,000		7.800		135,330.00		566,708.45	135,330.00	5.50%	7.80M
TOTAL	330,900,000				2,581,020.00		7,359,849.95	2,464,398.01	100.00%	7.45M

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
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RSU 50

2012-13

850 - 525

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,359,849.96	2,464,398.01	4,895,451.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,359,849.96	2,464,398.01	4,895,451.95
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			0.00
59E LESS MAINECARE SEED - PUBLIC			37,865.41
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			4,857,586.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 33.48%	STATE SHARE % = 66.52%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.00%	STATE SHARE % = 66.00%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,520,431.63		