

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 61 / MSAD 61

2012-13

561 - 561

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	918	434	1,352	552	1,904
10 ATTENDING PUPILS (OCTOBER 2011)	873	411	1,284	569	1,853
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	895.5	422.5	1,318.0 (70%)	560.5 (30%)	1,878.5

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	52.7 (17:1)	26.4 (16:1)	37.4 (15:1)	=	116.5 /	152.7 =		.76 X	7889,525 =		4197,227	1798,812
B. GUIDANCE	2.6 (350:1)	1.2 (350:1)	2.2 (250:1)	=	6.0 /	9.6 =		.63 X	494,189 =		217,937	93,402
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.3 /	2.0 =		1.15 X	116,466 =		93,755	40,181
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.3 /	3.0 =		.77 X	136,559 =		73,605	31,545
E. EDUCATION TECHS	9.0 (100:1)	4.2 (100:1)	2.2 (250:1)	=	15.4 /	15.8 =		.97 X	292,625 =		198,692	85,154
F. LIBRARY TECHS	1.8 (500:1)	0.8 (500:1)	1.1 (500:1)	=	3.7 /	3.3 =		1.12 X	69,858 =		54,769	23,472
G. CLERICAL	4.5 (200:1)	2.1 (200:1)	2.8 (200:1)	=	9.4 /	12.0 =		.78 X	377,464 =		206,095	88,327
H. SCHOOL ADMIN.	2.9 (305:1)	1.4 (305:1)	1.8 (315:1)	=	6.1 /	7.0 =		.87 X	544,380 =		331,528	142,083

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	48,766	20,739
B. Supplies and Equipment	346	478	456,028	267,919
C. Professional Development	59	59	77,762	33,070
D. Instructional Leadership Support	24	24	31,632	13,452
E. Co- and Extra-Curricular Student	34	114	44,812	63,897
F. System Administration/Support	220	220	289,960	123,310
G. Operations & Maintenance	1,013	1,204	1335,134	674,842

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	870,680	373,149
B. Education & Library Technicians	36.00%	91,246	39,105
C. Clerical	29.00%	59,768	25,615
D. School Administrators	14.00%	46,414	19,892

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-325,342	-139,422
16 Adjustment for Title I Revenues	-443,958	-190,267

17 TOTALS	7956,509	3628,275
18 E.P.S. RATES	6,037	6,473

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RSU 61 / MSAD 61

2012-13

561 - 561

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,315.0	572.0	1,887.0		
	OCTOBER 2009	1,309.0	603.0	1,912.0		
	APRIL 2010	1,315.0	588.0	1,903.0		
	OCTOBER 2010	1,333.0	565.0	1,898.0		
	APRIL 2011	1,353.0	549.0	1,902.0		
	OCTOBER 2011	1,283.0	563.0	1,846.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,318.0 +	0.00	X	6,037.00	= 7,956,766.00
	9-12 PUPILS	556.0 +	17.33	X	6,473.00	= 3,711,165.09
	ADULT EDUC. COURSES AT .1	35.4		X	6,473.00	= 229,144.20
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,037.00	= 3,773.13
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,473.00	= 9,709.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5464	720.2	X .15	X	6,037.00	= 652,177.11
	9-12 DISADVANTAGED @ .5464	303.8	X .15	X	6,473.00	= 294,974.61
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,037.00	= 8,451.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,473.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,318.0		X	43.00	= 56,674.00
	9-12 STUDENT ASSESSMENT	556.0		X	43.00	= 23,908.00
	K-8 TECHNOLOGY RESOURCES	1,318.0		X	98.00	= 129,164.00
	9-12 TECHNOLOGY RESOURCES	556.0		X	296.00	= 164,576.00
	K-2 PUPILS	481.0	X .10	X	6,037.00	= 290,379.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,530,863.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,124,937.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,124,937.24

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RSU 61 / MSAD 61

2012-13

561 - 561

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	185,453.38	X	101.10%	=	187,493.37
32	SPECIAL EDUCATION - EPS ALLOCATION					3,393,950.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	905,627.42	X	101.10%	=	915,589.32
35	TRANSPORTATION - EPS ALLOCATION					1,269,613.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					111,510.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,878,156.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,003,094.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 61				
	11/01/12	BRIDGTON ELEM SCH-ADDN/REV	287,094.00	75,698.86	362,792.86
	05/01/13	BRIDGTON ELEM SCH-ADDN/REV	0.00	67,788.75	67,788.75
	11/01/12	NEW ELEM SCH-NAPLES	254,227.00	8,579.93	262,806.93
42	TOTAL PRINCIPAL & INTEREST		541,321.00	152,067.54	693,388.54
43	APPROVED LEASES FOR 2011-12 - RSU 61 / MSAD 61				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 61 / MSAD 61				44,352.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 61 / MSAD 61				0.00
47	TOTAL DEBT SERVICE ALLOCATION				737,740.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,740,834.69

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RSU 61 / MSAD 61

2012-13

561 - 561

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BRIDGTON	608.0	32.65%	6,445,382.53	0.00	6,445,382.53
CASCO	482.0	25.89%	5,110,902.10	0.00	5,110,902.10
NAPLES	542.0	29.11%	5,746,556.98	0.00	5,746,556.98
SEBAGO	230.0	12.35%	2,437,993.08	0.00	2,437,993.08
TOTAL	1,862.0				19,740,834.69

	2011 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRIDGTON	1,032,250,000	7.800	8,051,550.00		6,445,382.53	6,445,382.53	33.22%	6.24M
CASCO	611,650,000	7.800	4,770,870.00		5,110,902.10	4,770,870.00	24.59%	7.80M
NAPLES	747,750,000	7.800	5,832,450.00		5,746,556.98	5,746,556.98	29.62%	7.69M
SEBAGO	391,700,000	7.800	3,055,260.00		2,437,993.08	2,437,993.08	12.57%	6.22M
TOTAL	2,783,350,000		21,710,130.00		19,740,834.69	19,400,802.59	100.00%	6.97M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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RSU 61 / MSAD 61

2012-13

561 - 561

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,740,834.69	19,400,802.59	340,032.10
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		678,152.96-	678,152.96
49F MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%		594,977.23-	594,977.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,740,834.69	18,127,672.40	1,613,162.29
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			112,635.19
59E LESS MAINECARE SEED - PUBLIC			21,910.21
60 ADJUSTED STATE CONTRIBUTION			1,478,616.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 98.28% STATE SHARE % = 1.72%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 92.51% STATE SHARE % = 7.49%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,146,760.59		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BRIDGTON	6,445,382.53	6,022,012.77	33.22%	5.83
CASCO	5,110,902.10	4,457,594.64	24.59%	7.29
NAPLES	5,746,556.98	5,369,416.56	29.62%	7.18
SEBAGO	2,437,993.08	2,278,648.43	12.57%	5.82
TOTAL	19,740,834.69	18,127,672.40	100.00%	6.51