

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 79 / MSAD 01

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)	928	421	1,349	529	1,878
10 ATTENDING PUPILS (OCTOBER 2011)	888	422	1,310	567	1,877
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	908.0	421.5	1,329.5 (71%)	548.0 (29%)	1,877.5

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	53.4 (17:1)	26.3 (16:1)	36.5 (15:1)	=	116.2 /	118.3 =		.98 X	6121,907 =		4259,623	1739,846
B. GUIDANCE	2.6 (350:1)	1.2 (350:1)	2.2 (250:1)	=	6.0 /	6.0 =		1.00 X	270,032 =		191,723	78,309
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.3 /	2.0 =		1.15 X	122,596 =		100,099	40,886
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.3 /	3.0 =		.77 X	151,190 =		82,655	33,761
E. EDUCATION TECHS	9.1 (100:1)	4.2 (100:1)	2.2 (250:1)	=	15.5 /	20.7 =		.75 X	380,910 =		202,835	82,848
F. LIBRARY TECHS	1.8 (500:1)	0.8 (500:1)	1.1 (500:1)	=	3.7 /	0.0 =		3.70 X	0 =		37,597	15,357
G. CLERICAL	4.5 (200:1)	2.1 (200:1)	2.7 (200:1)	=	9.3 /	15.0 =		.62 X	455,385 =		200,461	81,878
H. SCHOOL ADMIN.	3.0 (305:1)	1.4 (305:1)	1.7 (315:1)	=	6.1 /	6.7 =		.91 X	520,439 =		336,255	137,344

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	49,192	20,276
B. Supplies and Equipment	346	478	460,007	261,944
C. Professional Development	59	59	78,441	32,332
D. Instructional Leadership Support	24	24	31,908	13,152
E. Co- and Extra-Curricular Student	34	114	45,203	62,472
F. System Administration/Support	220	220	292,490	120,560
G. Operations & Maintenance	1,013	1,204	1346,784	659,792

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	880,479	359,632
B. Education & Library Technicians	36.00%	86,556	35,354
C. Clerical	29.00%	58,134	23,745
D. School Administrators	14.00%	47,076	19,228

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-546,044	-223,050
16 Adjustment for Title I Revenues	-276,574	-112,967

17 TOTALS	7964,899	3482,698
18 E.P.S. RATES	5,991	6,355

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,411.0	610.0	2,021.0		
	OCTOBER 2009	1,407.0	577.0	1,984.0		
	APRIL 2010	1,393.0	561.0	1,954.0		
	OCTOBER 2010	1,339.0	541.0	1,880.0		
	APRIL 2011	1,336.0	526.0	1,862.0		
	OCTOBER 2011	1,296.0	567.0	1,863.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,316.0 +	47.66	X	5,991.00	= 8,169,687.06
	9-12 PUPILS	546.5 +	17.16	X	6,355.00	= 3,582,059.30
	ADULT EDUC. COURSES AT .1	3.5		X	6,355.00	= 22,242.50
	K-8 EQUIV. INSTR. PUPILS	2.750		X	5,991.00	= 16,475.25
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,355.00	= 794.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5463	718.9	X .15	X	5,991.00	= 646,039.49
	9-12 DISADVANTAGED @ .5463	298.6	X .15	X	6,355.00	= 284,640.45
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,991.00	= 12,581.10
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,355.00	= 8,897.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,316.0		X	43.00	= 56,588.00
	9-12 STUDENT ASSESSMENT	546.5		X	43.00	= 23,499.50
	K-8 TECHNOLOGY RESOURCES	1,316.0		X	98.00	= 128,968.00
	9-12 TECHNOLOGY RESOURCES	546.5		X	296.00	= 161,764.00
	K-2 PUPILS	473.5	X .10	X	5,991.00	= 283,673.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,397,909.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,995,972.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,995,972.58

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	73,662.17	X	101.10%	=	74,472.45
32	SPECIAL EDUCATION - EPS ALLOCATION					2,226,434.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,183,174.62	X	101.10%	=	1,196,189.54
35	TRANSPORTATION - EPS ALLOCATION					1,404,197.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,901,293.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,897,265.66

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 79 / MSAD 01				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 79 / MSAD 01				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 79 / MSAD 01				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,897,265.66

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CASTLE HILL	51.5	2.79%	499,333.71	0.00
CHAPMAN	75.0	4.07%	728,418.71	0.00
MAPLETON	289.0	15.67%	2,804,501.53	0.00
PRESQUE ISLE	1,363.5	73.92%	13,229,658.78	0.00
WESTFIELD	65.5	3.55%	635,352.93	0.00
TOTAL	1,844.5			17,897,265.66

	2011 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CASTLE HILL	24,550,000	7.800	191,490.00		499,333.71	191,490.00	3.20%	7.80M
CHAPMAN	29,100,000	7.800	226,980.00		728,418.71	226,980.00	3.79%	7.80M
MAPLETON	121,300,000	7.800	946,140.00		2,804,501.53	946,140.00	15.80%	7.80M
PRESQUE ISLE	565,150,000	7.800	4,408,170.00		13,229,658.78	4,408,170.00	73.59%	7.80M
WESTFIELD	27,850,000	7.800	217,230.00		635,352.93	217,230.00	3.62%	7.80M
TOTAL	767,950,000		5,990,010.00		17,897,265.66	5,990,010.00	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	17,897,265.66	5,990,010.00	11,907,255.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,897,265.66	5,990,010.00	11,907,255.66
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			4,358.30
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			418.68
59E LESS MAINECARE SEED - PUBLIC			13,776.76
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			11,888,701.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 33.47%	STATE SHARE % = 66.53%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 33.57%	STATE SHARE % = 66.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,299,202.96		