

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 80 / MSAD 04

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)	316	168	484	221	705
10 ATTENDING PUPILS (OCTOBER 2011)	319	157	476	217	693
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	317.5	162.5	480.0 (69%)	219.0 (31%)	699.0

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	18.7 (17:1)	10.2 (16:1)	14.6 (15:1)	=	43.5 /	46.5 =		.94 X	2361,578 =		1531,719	688,164
B. GUIDANCE	1.0 (315:1)	0.5 (315:1)	1.0 (225:1)	=	2.5 /	2.9 =		.86 X	159,278 =		94,516	42,463
C. LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9 /	1.0 =		.90 X	44,844 =		27,848	12,512
D. HEALTH	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9 /	1.0 =		.90 X	54,136 =		33,618	15,104
E. EDUCATION TECHS	3.5 (090:1)	1.8 (090:1)	1.0 (225:1)	=	6.3 /	9.0 =		.70 X	179,218 =		86,563	38,890
F. LIBRARY TECHS	0.7 (450:1)	0.4 (450:1)	0.5 (450:1)	=	1.6 /	1.5 =		1.07 X	27,987 =		20,663	9,283
G. CLERICAL	1.8 (180:1)	0.9 (180:1)	1.2 (180:1)	=	3.9 /	5.0 =		.78 X	147,747 =		79,518	35,725
H. SCHOOL ADMIN.	1.2 (275:1)	0.6 (275:1)	0.8 (284:1)	=	2.6 /	2.0 =		1.30 X	159,600 =		143,161	64,319

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	17,760	8,103
B. Supplies and Equipment	346	478	166,080	104,682
C. Professional Development	59	59	28,320	12,921
D. Instructional Leadership Support	24	24	11,520	5,256
E. Co- and Extra-Curricular Student	34	114	16,320	24,966
F. System Administration/Support	220	220	105,600	48,180
G. Operations & Maintenance	1,013	1,204	486,240	263,676

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	320,663	144,066
B. Education & Library Technicians	36.00%	38,601	17,342
C. Clerical	29.00%	23,060	10,360
D. School Administrators	14.00%	20,043	9,005

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-101,768	-45,728
16 Adjustment for Title I Revenues	-158,151	-71,053

17 TOTALS	2991,892	1438,235
18 E.P.S. RATES	6,233	6,567

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	454.0	241.0	695.0		
	OCTOBER 2009	473.0	211.0	684.0		
	APRIL 2010	472.0	203.0	675.0		
	OCTOBER 2010	472.0	216.0	688.0		
	APRIL 2011	476.0	214.0	690.0		
	OCTOBER 2011	464.0	208.0	672.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	470.0 +	0.00	X	6,233.00	= 2,929,510.00
	9-12 PUPILS	211.0 +	4.50	X	6,567.00	= 1,415,188.50
	ADULT EDUC. COURSES AT .1	8.3		X	6,567.00	= 54,506.10
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,233.00	= 1,558.25
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,567.00	= 12,313.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6681	314.0	X .15	X	6,233.00	= 293,574.30
	9-12 DISADVANTAGED @ .6681	141.0	X .15	X	6,567.00	= 138,892.05
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,233.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,567.00	= 4,596.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	470.0		X	43.00	= 20,210.00
	9-12 STUDENT ASSESSMENT	211.0		X	43.00	= 9,073.00
	K-8 TECHNOLOGY RESOURCES	470.0		X	98.00	= 46,060.00
	9-12 TECHNOLOGY RESOURCES	211.0		X	296.00	= 62,456.00
	K-2 PUPILS	170.5	X .10	X	6,233.00	= 106,272.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,094,210.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,941,384.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,941,384.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	5,741.90	X	101.10%	=	5,805.06
32	SPECIAL EDUCATION - EPS ALLOCATION					662,574.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	118,778.70	X	101.10%	=	120,085.27
35	TRANSPORTATION - EPS ALLOCATION					263,268.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,128,843.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,070,227.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4				
		11/01/12 NEW MIDDLE SCHOOL	320,325.00	16,546.68	336,871.68
		05/01/13 NEW MIDDLE SCHOOL	0.00	8,488.61	8,488.61
42	TOTAL PRINCIPAL & INTEREST		320,325.00	25,035.29	345,360.29
43	APPROVED LEASES FOR 2011-12 - RSU 80 / MSAD 04				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 80 / MSAD 04				23,296.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 80 / MSAD 04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				368,656.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,438,883.95

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
ABBOT	98.5	14.61%	940,720.95	0.00	940,720.95	
CAMBRIDGE	64.5	9.57%	616,201.19	0.00	616,201.19	
GUILFORD	199.0	29.53%	1,901,402.43	0.00	1,901,402.43	
PARKMAN	108.5	16.10%	1,036,660.32	0.00	1,036,660.32	
SANGERVILLE	176.5	26.19%	1,686,343.71	0.00	1,686,343.71	
WELLINGTON	27.0	4.00%	257,555.36	0.00	257,555.36	
TOTAL	674.0				6,438,883.96	

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ABBOT	75,700,000	7.800	590,460.00		940,720.95	590,460.00	19.61%	7.80M
CAMBRIDGE	23,700,000	7.800	184,860.00		616,201.19	184,860.00	6.14%	7.80M
GUILFORD	128,950,000	7.800	1,005,810.00		1,901,402.43	1,005,810.00	33.40%	7.80M
PARKMAN	51,350,000	7.800	400,530.00		1,036,660.32	400,530.00	13.30%	7.80M
SANGERVILLE	86,700,000	7.800	676,260.00		1,686,343.71	676,260.00	22.46%	7.80M
WELLINGTON	19,700,000	7.800	153,660.00		257,555.36	153,660.00	5.09%	7.80M
TOTAL	386,100,000		3,011,580.00		6,438,883.96	3,011,580.00	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	6,438,883.95	3,011,580.00	3,427,303.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,438,883.95	3,011,580.00	3,427,303.95
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			5,211.87
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			3,422,092.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 46.77%	STATE SHARE % = 53.23%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 46.85%	STATE SHARE % = 53.15%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,591,710.28		