

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2012-13

524 - 524

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	152	65	217	112	329
10 ATTENDING PUPILS (OCTOBER 2011)	157	58	215	108	323
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	154.5	61.5	216.0 (66%)	110.0 (34%)	326.0

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	9.1 (17:1)	3.8 (16:1)	7.3 (15:1)	=	20.2 /	27.0 =		.75 X	1309,835 =		648,368	334,008
B. GUIDANCE	0.5 (315:1)	0.2 (315:1)	0.5 (225:1)	=	1.2 /	1.8 =		.67 X	76,010 =		33,612	17,315
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.5 /	1.0 =		.50 X	59,362 =		19,589	10,092
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.5 /	1.0 =		.50 X	54,136 =		17,865	9,203
E. EDUCATION TECHS	1.7 (090:1)	0.7 (090:1)	0.5 (225:1)	=	2.9 /	1.0 =		2.90 X	19,241 =		36,827	18,972
F. LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.2 (450:1)	=	0.6 /	0.0 =		.60 X	0 =		5,667	2,920
G. CLERICAL	0.9 (180:1)	0.3 (180:1)	0.6 (180:1)	=	1.8 /	2.0 =		.90 X	65,778 =		39,072	20,128
H. SCHOOL ADMIN.	0.6 (275:1)	0.2 (275:1)	0.4 (284:1)	=	1.2 /	2.0 =		.60 X	124,836 =		49,435	25,467

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	7,992	4,070
B. Supplies and Equipment	346	478	74,736	52,580
C. Professional Development	59	59	12,744	6,490
D. Instructional Leadership Support	24	24	5,184	2,640
E. Co- and Extra-Curricular Student	34	114	7,344	12,540
F. System Administration/Support	220	220	47,520	24,200
G. Operations & Maintenance	1,013	1,204	218,808	132,440

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	136,692	70,417
B. Education & Library Technicians	36.00%	15,298	7,881
C. Clerical	29.00%	11,331	5,837
D. School Administrators	14.00%	6,921	3,565

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-8,584	-4,421
16 Adjustment for Title I Revenues	-107,401	-55,328

17 TOTALS	1279,019	701,015
18 E.P.S. RATES	5,921	6,373

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524 - 524

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	222.0	139.0	361.0		
	OCTOBER 2009	226.0	123.0	349.0		
	APRIL 2010	223.0	121.0	344.0		
	OCTOBER 2010	217.0	114.0	331.0		
	APRIL 2011	215.0	112.0	327.0		
	OCTOBER 2011	214.0	108.0	322.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	214.5 +	5.00	X	5,921.00	= 1,299,659.50
	9-12 PUPILS	110.0 +	9.50	X	6,373.00	= 761,573.50
	ADULT EDUC. COURSES AT .1	2.8		X	6,373.00	= 17,844.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,921.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,373.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6121	131.3	X .15	X	5,921.00	= 116,614.10
	9-12 DISADVANTAGED @ .6121	67.3	X .15	X	6,373.00	= 64,335.44
	K-8 LIMITED ENGLISH PROF.	55.0	X .500	X	5,921.00	= 162,827.50
	9-12 LIMITED ENGLISH PROF.	36.0	X .500	X	6,373.00	= 114,714.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	214.5		X	43.00	= 9,223.50
	9-12 STUDENT ASSESSMENT	110.0		X	43.00	= 4,730.00
	K-8 TECHNOLOGY RESOURCES	214.5		X	98.00	= 21,021.00
	9-12 TECHNOLOGY RESOURCES	110.0		X	296.00	= 32,560.00
	K-2 PUPILS	93.0	X .10	X	5,921.00	= 55,065.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 85,273.97
	OPERATING ALLOCATION					2,745,442.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,663,078.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,663,078.94

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RSU 88 / MSAD 24

2012-13

524 - 524

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	105,918.64	X	101.10%	=	107,083.75
32	SPECIAL EDUCATION - EPS ALLOCATION					257,180.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	214,875.07	X	101.10%	=	217,238.70
35	TRANSPORTATION - EPS ALLOCATION					201,059.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					859,671.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,522,750.69

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 88 / MSAD 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 88 / MSAD 24				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 88 / MSAD 24				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,522,750.69

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RSU 88 / MSAD 24

2012-13

524 - 524

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CYR PLT.	8.5	2.62%	92,296.07		0.00		92,296.07			
HAMLIN	23.0	7.09%	249,763.02		0.00		249,763.02			
VAN BUREN	293.0	90.29%	3,180,691.60		0.00		3,180,691.60			
TOTAL	324.5						3,522,750.69			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CYR PLT.			11,200,000	7.800	87,360.00		92,296.07	87,360.00	11.63%	7.80M
HAMLIN			19,200,000	7.800	149,760.00		249,763.02	149,760.00	19.94%	7.80M
VAN BUREN			65,900,000	7.800	514,020.00		3,180,691.60	514,020.00	68.43%	7.80M
TOTAL			96,300,000		751,140.00		3,522,750.69	751,140.00	100.00%	7.80M

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RSU 88 / MSAD 24

2012-13

524 - 524

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,522,750.69	751,140.00	2,771,610.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,522,750.69	751,140.00	2,771,610.69
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			0.00
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			2,771,610.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 21.32%	STATE SHARE % = 78.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 21.32%	STATE SHARE % = 78.68%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,605,113.96		