

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 22 / MSAD 22

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)	966	452	1,418	732	2,150
10 ATTENDING PUPILS (OCTOBER 2011)	998	457	1,455	743	2,198
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	982.0	454.5	1,436.5 (66%)	737.5 (34%)	2,174.0

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	57.8 (17:1)	28.4 (16:1)	49.2 (15:1)	=	135.4	/	143.6	=	.94 X	7418,655	=	4602,534	2371,002
B. GUIDANCE	2.8 (350:1)	1.3 (350:1)	3.0 (250:1)	=	7.1	/	8.5	=	.84 X	426,440	=	236,419	121,791
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7	/	3.0	=	.90 X	155,826	=	92,560	47,683
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7	/	4.0	=	.68 X	203,375	=	91,275	47,020
E. EDUCATION TECHS	9.8 (100:1)	4.5 (100:1)	3.0 (250:1)	=	17.3	/	5.2	=	3.33 X	110,521	=	242,903	125,132
F. LIBRARY TECHS	2.0 (500:1)	0.9 (500:1)	1.5 (500:1)	=	4.4	/	3.4	=	1.29 X	70,558	=	60,073	30,947
G. CLERICAL	4.9 (200:1)	2.3 (200:1)	3.7 (200:1)	=	10.9	/	13.4	=	.81 X	414,527	=	221,606	114,161
H. SCHOOL ADMIN.	3.2 (305:1)	1.5 (305:1)	2.3 (315:1)	=	7.0	/	6.9	=	1.01 X	554,650	=	369,730	190,467

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	53,151	27,288
B. Supplies and Equipment	346	478	497,029	352,525
C. Professional Development	59	59	84,754	43,513
D. Instructional Leadership Support	24	24	34,476	17,700
E. Co- and Extra-Curricular Student	34	114	48,841	84,075
F. System Administration/Support	220	220	316,030	162,250
G. Operations & Maintenance	1,013	1,204	1455,175	887,950

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	954,330	491,624
B. Education & Library Technicians	36.00%	109,071	56,188
C. Clerical	29.00%	64,266	33,107
D. School Administrators	14.00%	51,762	26,665

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	119,405	61,509
16 Adjustment for Title I Revenues	-147,796	-76,137

17 TOTALS	9557,593	5216,460
18 E.P.S. RATES	6,653	7,073

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,449.0	727.0	2,176.0		
	OCTOBER 2009	1,413.0	754.0	2,167.0		
	APRIL 2010	1,412.0	750.0	2,162.0		
	OCTOBER 2010	1,404.0	740.0	2,144.0		
	APRIL 2011	1,414.0	729.0	2,143.0		
	OCTOBER 2011	1,447.0	739.0	2,186.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,430.5 +	0.00	X	6,653.00	= 9,517,116.50
	9-12 PUPILS	734.0 +	5.83	X	7,073.00	= 5,232,817.59
	ADULT EDUC. COURSES AT .1	0.0		X	7,073.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	2.000		X	6,653.00	= 13,306.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	7,073.00	= 10,609.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2985	427.0	X .15	X	6,653.00	= 426,124.65
	9-12 DISADVANTAGED @ .2985	219.1	X .15	X	7,073.00	= 232,454.15
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,653.00	= 41,913.90
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	7,073.00	= 4,951.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,430.5		X	43.00	= 61,511.50
	9-12 STUDENT ASSESSMENT	734.0		X	43.00	= 31,562.00
	K-8 TECHNOLOGY RESOURCES	1,430.5		X	98.00	= 140,189.00
	9-12 TECHNOLOGY RESOURCES	734.0		X	296.00	= 217,264.00
	K-2 PUPILS	506.5	X .10	X	6,653.00	= 336,974.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,266,794.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,778,790.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,778,790.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	113,929.62	X	101.10%	=	115,182.85
32	SPECIAL EDUCATION - EPS ALLOCATION					3,611,231.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	389,413.32	X	101.10%	=	393,696.87
35	TRANSPORTATION - EPS ALLOCATION					981,210.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,101,321.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,880,112.10

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
SAD 22						
		11/01/12 NEW MIDDLE SCHOOL	312,050.00	10,569.33		322,619.33
		05/01/13 NEW MIDDLE SCHOOL	0.00	9,283.49		9,283.49
RSU 22 / MSAD 22						
		11/01/12 NEW HAMPDEN ACADEMY	2,036,882.10	812,685.40		2,849,567.50
		05/01/13 NEW HAMPDEN ACADEMY	0.00	755,398.10		755,398.10
SAD 22 WINTERPORT						
		11/01/12 LEROY SMITH SCHOOL ADDN	144,150.00	24,143.29		168,293.29
		05/01/13 LEROY SMITH SCHOOL ADDN	0.00	20,815.25		20,815.25
SAD 22						
		11/01/12 NEW MIDDLE SCH-WINTERPORT	215,000.00	7,256.25		222,256.25
42	TOTAL PRINCIPAL & INTEREST		2,708,082.10	1,640,151.11		4,348,233.21
43	APPROVED LEASES FOR 2011-12 - RSU 22 / MSAD 22					76,584.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 22 / MSAD 22					0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 22 / MSAD 22					0.00
47	TOTAL DEBT SERVICE ALLOCATION					4,424,817.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					25,304,929.31

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
HAMPDEN	1,271.5	59.00%	14,929,908.29		0.00		14,929,908.29			
NEWBURGH	236.0	10.95%	2,770,889.76		0.00		2,770,889.76			
WINTERPORT	647.5	30.05%	7,604,131.26		0.00		7,604,131.26			
TOTAL	2,155.0						25,304,929.31			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HAMPDEN			567,800,000	7.800	4,428,840.00		14,929,908.29	4,428,840.00	61.65%	7.80M
NEWBURGH			98,850,000	7.800	771,030.00		2,770,889.76	771,030.00	10.73%	7.80M
WINTERPORT			254,350,000	7.800	1,983,930.00		7,604,131.26	1,983,930.00	27.62%	7.80M
TOTAL			921,000,000		7,183,800.00		25,304,929.31	7,183,800.00	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	25,304,929.31	7,183,800.00	18,121,129.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,304,929.31	7,183,800.00	18,121,129.31
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			351.83
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			18,120,777.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 28.39%	STATE SHARE % = 71.61%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.39%	STATE SHARE % = 71.61%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	25,792,933.15		