

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 41 / MSAD 41

2012-13

541 - 843

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	343	159	502	221	723
10 ATTENDING PUPILS (OCTOBER 2011)	321	171	492	219	711
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	332.0	165.0	497.0 (69%)	220.0 (31%)	717.0

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	19.5 (17:1)	10.3 (16:1)	14.7 (15:1)	=	44.5 /	53.6 =		.83 X	2663,231 =		1525,233	685,249
B. GUIDANCE	1.1 (315:1)	0.5 (315:1)	1.0 (225:1)	=	2.6 /	4.0 =		.65 X	220,350 =		98,827	44,401
C. LIBRARIANS	0.5 (720:1)	0.2 (720:1)	0.3 (720:1)	=	1.0 /	1.0 =		1.00 X	64,524 =		44,522	20,002
D. HEALTH	0.5 (720:1)	0.2 (720:1)	0.3 (720:1)	=	1.0 /	1.0 =		1.00 X	45,357 =		31,296	14,061
E. EDUCATION TECHS	3.7 (090:1)	1.8 (090:1)	1.0 (225:1)	=	6.5 /	10.5 =		.62 X	187,645 =		80,275	36,065
F. LIBRARY TECHS	0.7 (450:1)	0.4 (450:1)	0.5 (450:1)	=	1.6 /	2.0 =		.80 X	32,758 =		18,082	8,124
G. CLERICAL	1.8 (180:1)	0.9 (180:1)	1.2 (180:1)	=	3.9 /	3.5 =		1.11 X	106,130 =		81,285	36,519
H. SCHOOL ADMIN.	1.2 (275:1)	0.6 (275:1)	0.8 (284:1)	=	2.6 /	3.2 =		.81 X	235,134 =		131,417	59,042

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	18,389	8,140
B. Supplies and Equipment	346	478	171,962	105,160
C. Professional Development	59	59	29,323	12,980
D. Instructional Leadership Support	24	24	11,928	5,280
E. Co- and Extra-Curricular Student	34	114	16,898	25,080
F. System Administration/Support	220	220	109,340	48,400
G. Operations & Maintenance	1,013	1,204	503,461	264,880

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	322,977	145,105
B. Education & Library Technicians	36.00%	35,409	15,908
C. Clerical	29.00%	23,573	10,591
D. School Administrators	14.00%	18,398	8,266

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-101,466	-45,580
16 Adjustment for Title I Revenues	-215,886	-96,992

17 TOTALS	2955,241	1410,680
18 E.P.S. RATES	5,946	6,412

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	481.0	213.0	694.0		
	OCTOBER 2009	467.0	209.0	676.0		
	APRIL 2010	474.0	208.0	682.0		
	OCTOBER 2010	464.0	203.0	667.0		
	APRIL 2011	468.0	200.0	668.0		
	OCTOBER 2011	459.0	201.0	660.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	463.5 +	5.33	X	5,946.00	= 2,787,663.18
	9-12 PUPILS	200.5 +	5.16	X	6,412.00	= 1,318,691.92
	ADULT EDUC. COURSES AT .1	13.0		X	6,412.00	= 83,356.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,946.00	= 2,973.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,412.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7800	361.5	X .15	X	5,946.00	= 322,421.85
	9-12 DISADVANTAGED @ .7800	156.4	X .15	X	6,412.00	= 150,425.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,946.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,412.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	463.5		X	43.00	= 19,930.50
	9-12 STUDENT ASSESSMENT	200.5		X	43.00	= 8,621.50
	K-8 TECHNOLOGY RESOURCES	463.5		X	98.00	= 45,423.00
	9-12 TECHNOLOGY RESOURCES	200.5		X	296.00	= 59,348.00
	K-2 PUPILS	163.0	X .10	X	5,946.00	= 96,919.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 38,976.83
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,934,751.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,786,708.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,786,708.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,086,235.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	60,026.51	X	101.10%	=	60,686.80
35	TRANSPORTATION - EPS ALLOCATION					290,775.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,514,807.87
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,301,516.43

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 41 / MSAD 41				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 41 / MSAD 41				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 41 / MSAD 41				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,301,516.43

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
ATKINSON	39.0	5.89%	371,159.32	0.00 = 371,159.32
BROWNVILLE	194.5	29.38%	1,851,385.53	0.00 = 1,851,385.53
LAGRANGE	111.5	16.84%	1,061,175.37	0.00 = 1,061,175.37
MILO	317.0	47.89%	3,017,796.22	0.00 = 3,017,796.22
TOTAL	662.0			6,301,516.44

	2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ATKINSON	21,450,000	7.800	167,310.00	371,159.32	167,310.00	10.02%	7.80M
BROWNVILLE	57,700,000	7.800	450,060.00	1,851,385.53	450,060.00	26.95%	7.80M
LAGRANGE	35,450,000	7.800	276,510.00	1,061,175.37	276,510.00	16.56%	7.80M
MILO	99,500,000	7.800	776,100.00	3,017,796.22	776,100.00	46.47%	7.80M
TOTAL	214,100,000		1,669,980.00	6,301,516.44	1,669,980.00	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	6,301,516.43	1,669,980.00	4,631,536.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,301,516.43	1,669,980.00	4,631,536.43
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			38,000.00
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			34,799.28
59E LESS MAINECARE SEED - PUBLIC			4,980.73
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			4,553,756.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 26.50%	STATE SHARE % = 73.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.74%	STATE SHARE % = 72.26%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,449,558.97		