

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 54 / MSAD 54

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)	1,278	592	1,870	797	2,667
10 ATTENDING PUPILS (OCTOBER 2011)	1,279	606	1,885	831	2,716
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,278.5	599.0	1,877.5 (70%)	814.0 (30%)	2,691.5

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	75.2 (17:1)	37.4 (16:1)	54.3 (15:1)	=	166.9	177.0	=	.94 X	8901,516	=	5857,198	2510,227
B. GUIDANCE	3.7 (350:1)	1.7 (350:1)	3.3 (250:1)	=	8.7	11.9	=	.73 X	671,213	=	342,990	146,995
C. LIBRARIANS	1.6 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.3	1.0	=	3.30 X	61,298	=	141,598	60,685
D. HEALTH	1.6 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.3	3.5	=	.94 X	165,578	=	108,950	46,693
E. EDUCATION TECHS	12.8 (100:1)	6.0 (100:1)	3.3 (250:1)	=	22.1	15.0	=	1.47 X	273,273	=	281,198	120,513
F. LIBRARY TECHS	2.6 (500:1)	1.2 (500:1)	1.6 (500:1)	=	5.4	6.2	=	.87 X	126,706	=	77,164	33,070
G. CLERICAL	6.4 (200:1)	3.0 (200:1)	4.1 (200:1)	=	13.5	13.5	=	1.00 X	422,750	=	295,925	126,825
H. SCHOOL ADMIN.	4.2 (305:1)	2.0 (305:1)	2.6 (315:1)	=	8.8	9.3	=	.95 X	742,617	=	493,840	211,646

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	69,468	30,118
B. Supplies and Equipment	346	478	649,615	389,092
C. Professional Development	59	59	110,773	48,026
D. Instructional Leadership Support	24	24	45,060	19,536
E. Co- and Extra-Curricular Student	34	114	63,835	92,796
F. System Administration/Support	220	220	413,050	179,080
G. Operations & Maintenance	1,013	1,204	1901,908	980,056

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1225,640	525,274
B. Education & Library Technicians	36.00%	129,010	55,290
C. Clerical	29.00%	85,818	36,779
D. School Administrators	14.00%	69,138	29,630

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	230,049	98,603
16 Adjustment for Title I Revenues	-630,368	-270,158

17 TOTALS	11961,859	5470,776
18 E.P.S. RATES	6,371	6,721

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,836.0	868.0	2,704.0		
	OCTOBER 2009	1,891.0	885.0	2,776.0		
	APRIL 2010	1,859.0	842.0	2,701.0		
	OCTOBER 2010	1,861.0	841.0	2,702.0		
	APRIL 2011	1,868.0	795.0	2,663.0		
	OCTOBER 2011	1,880.0	825.0	2,705.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,874.0 +	0.00	X	6,371.00	= 11,939,254.00
	9-12 PUPILS	810.0 +	32.66	X	6,721.00	= 5,663,517.86
	ADULT EDUC. COURSES AT .1	14.6		X	6,721.00	= 98,126.60
	K-8 EQUIV. INSTR. PUPILS	2.125		X	6,371.00	= 13,538.38
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,721.00	= 11,761.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6420	1,203.1	X .15	X	6,371.00	= 1,149,742.52
	9-12 DISADVANTAGED @ .6420	520.0	X .15	X	6,721.00	= 524,238.00
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	6,371.00	= 22,298.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,721.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,874.0		X	43.00	= 80,582.00
	9-12 STUDENT ASSESSMENT	810.0		X	43.00	= 34,830.00
	K-8 TECHNOLOGY RESOURCES	1,874.0		X	98.00	= 183,652.00
	9-12 TECHNOLOGY RESOURCES	810.0		X	296.00	= 239,760.00
	K-2 PUPILS	656.0	X .10	X	6,371.00	= 417,937.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,379,239.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,767,862.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,767,862.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	245,360.83	X	101.10%	=	248,059.80
32	SPECIAL EDUCATION - EPS ALLOCATION					5,244,821.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,160,725.48	X	101.10%	=	1,173,493.46
35	TRANSPORTATION - EPS ALLOCATION					1,492,079.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					94,912.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,253,367.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,021,229.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #54				
	11/01/12	MILL STREAM ELEM. SCH.	728,769.00	261,810.29	990,579.29
	05/01/13	MILL STREAM ELEM. SCH.	0.00	250,878.76	250,878.76
	SAD 54				
	11/01/12	NEW SKOWHEGAN MIDDLE SCH	455,105.00	90,253.18	545,358.18
	05/01/13	NEW SKOWHEGAN MIDDLE SCH	0.00	103,536.42	103,536.42
42	TOTAL PRINCIPAL & INTEREST		1,183,874.00	706,478.65	1,890,352.65
43	APPROVED LEASES FOR 2011-12 - RSU 54 / MSAD 54				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 54 / MSAD 54				6,405.70
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 54 / MSAD 54				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,896,758.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,917,987.83

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
CANAAN	397.5	14.90%	4,457,780.19		0.00	4,457,780.19
CORNVILLE	168.0	6.30%	1,884,833.23		0.00	1,884,833.23
MERCER	83.0	3.11%	930,449.42		0.00	930,449.42
NORRIDGEWOCK	537.5	20.14%	6,025,482.75		0.00	6,025,482.75
SKOWHEGAN	1,367.0	51.23%	15,326,985.17		0.00	15,326,985.17
SMITHFIELD	115.5	4.32%	1,292,457.07		0.00	1,292,457.07
TOTAL	2,668.5					29,917,987.83

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CANAAN	111,700,000	7.800	871,260.00		4,457,780.19	871,260.00	6.85%	7.80M
CORNVILLE	81,800,000	7.800	638,040.00		1,884,833.23	638,040.00	5.02%	7.80M
MERCER	57,400,000	7.800	447,720.00		930,449.42	447,720.00	3.52%	7.80M
NORRIDGEWOCK	169,300,000	7.800	1,320,540.00		6,025,482.75	1,320,540.00	10.38%	7.80M
SKOWHEGAN	1,100,250,000	7.800	8,581,950.00		15,326,985.17	8,581,950.00	67.47%	7.80M
SMITHFIELD	110,350,000	7.800	860,730.00		1,292,457.07	860,730.00	6.76%	7.80M
TOTAL	1,630,800,000		12,720,240.00		29,917,987.83	12,720,240.00	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	29,917,987.83	12,720,240.00	17,197,747.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,917,987.83	12,720,240.00	17,197,747.83
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			156,679.09
59E LESS MAINECARE SEED - PUBLIC			28,814.49
60 ADJUSTED STATE CONTRIBUTION			17,012,254.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.52%	STATE SHARE % = 57.48%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.14%	STATE SHARE % = 56.86%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,529,365.01		