

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 57 / MSAD 57

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)	1,465	815	2,280	1,084	3,364
10 ATTENDING PUPILS (OCTOBER 2011)	1,438	802	2,240	1,038	3,278
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,451.5	808.5	2,260.0 (68%)	1,061.0 (32%)	3,321.0

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	85.4 (17:1)	50.5 (16:1)	70.7 (15:1)	=	206.6	/	195.2	=	1.06 X	9754,233	=	7030,851	3308,636
B. GUIDANCE	4.1 (350:1)	2.3 (350:1)	4.2 (250:1)	=	10.6	/	14.0	=	.76 X	763,965	=	394,817	185,796
C. LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	/	0.0	=	4.10 X	0	=	89,946	42,328
D. HEALTH	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	/	6.0	=	.68 X	288,237	=	133,281	62,720
E. EDUCATION TECHS	14.5 (100:1)	8.1 (100:1)	4.2 (250:1)	=	26.8	/	38.5	=	.70 X	748,274	=	356,179	167,613
F. LIBRARY TECHS	2.9 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.6	/	3.0	=	2.20 X	65,835	=	98,489	46,348
G. CLERICAL	7.3 (200:1)	4.0 (200:1)	5.3 (200:1)	=	16.6	/	15.7	=	1.06 X	497,028	=	358,258	168,592
H. SCHOOL ADMIN.	4.8 (305:1)	2.7 (305:1)	3.4 (315:1)	=	10.9	/	9.8	=	1.11 X	816,016	=	615,929	289,849

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	83,620	39,257
B. Supplies and Equipment	346	478	781,960	507,158
C. Professional Development	59	59	133,340	62,599
D. Instructional Leadership Support	24	24	54,240	25,464
E. Co- and Extra-Curricular Student	34	114	76,840	120,954
F. System Administration/Support	220	220	497,200	233,420
G. Operations & Maintenance	1,013	1,204	2289,380	1277,444

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1453,290	683,901
B. Education & Library Technicians	36.00%	163,680	77,026
C. Clerical	29.00%	103,895	48,892
D. School Administrators	14.00%	86,230	40,579

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	274,841	129,334
16 Adjustment for Title I Revenues	-363,211	-170,922

17 TOTALS	14713,054	7346,987
18 E.P.S. RATES	6,510	6,925

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	2,323.0	1,154.0	3,477.0		
	OCTOBER 2009	2,269.0	1,186.0	3,455.0		
	APRIL 2010	2,266.0	1,122.0	3,388.0		
	OCTOBER 2010	2,307.0	1,110.0	3,417.0		
	APRIL 2011	2,285.0	1,081.0	3,366.0		
	OCTOBER 2011	2,241.0	1,039.0	3,280.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,263.0 +	18.83	X	6,510.00	= 14,854,713.30
	9-12 PUPILS	1,060.0 +	55.33	X	6,925.00	= 7,723,660.25
	ADULT EDUC. COURSES AT .1	11.1		X	6,925.00	= 76,867.50
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,510.00	= 6,510.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,925.00	= 12,984.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4257	963.4	X .15	X	6,510.00	= 940,760.10
	9-12 DISADVANTAGED @ .4257	451.2	X .15	X	6,925.00	= 468,684.00
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,510.00	= 36,456.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,925.00	= 24,237.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,263.0		X	43.00	= 97,309.00
	9-12 STUDENT ASSESSMENT	1,060.0		X	43.00	= 45,580.00
	K-8 TECHNOLOGY RESOURCES	2,263.0		X	98.00	= 221,774.00
	9-12 TECHNOLOGY RESOURCES	1,060.0		X	296.00	= 313,760.00
	K-2 PUPILS	727.0	X .10	X	6,510.00	= 473,277.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,296,573.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,537,675.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,537,675.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	198,421.20	X	101.10%	=	200,603.83
32	SPECIAL EDUCATION - EPS ALLOCATION					4,268,382.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	113,038.47	X	101.10%	=	114,281.89
35	TRANSPORTATION - EPS ALLOCATION					2,170,061.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					234,646.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,987,975.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,525,651.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 57				
	11/01/12	NEW MASSABESIC MIDDLE SCHOOL	1,009,097.00	239,870.39	1,248,967.39
	05/01/13	NEW MASSABESIC MIDDLE SCHOOL	0.00	161,898.57	161,898.57
42	TOTAL PRINCIPAL & INTEREST		1,009,097.00	401,768.96	1,410,865.96
43	APPROVED LEASES FOR 2011-12 - RSU 57 / MSAD 57				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 57 / MSAD 57				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 57 / MSAD 57				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,410,865.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				32,936,517.10

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ALFRED	341.5	10.29%	3,389,167.61	0.00	3,389,167.61
LIMERICK	464.5	14.00%	4,611,112.39	0.00	4,611,112.39
LYMAN	608.5	18.34%	6,040,557.24	0.00	6,040,557.24
NEWFIELD	188.0	5.67%	1,867,500.52	0.00	1,867,500.52
SHAPLEIGH	358.5	10.81%	3,560,437.50	0.00	3,560,437.50
WATERBORO	1,356.5	40.89%	13,467,741.84	0.00	13,467,741.84
TOTAL	3,317.5				32,936,517.10

	2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALFRED	284,100,000	7.800	2,215,980.00		3,389,167.61	2,215,980.00	11.26%	7.80M
LIMERICK	309,200,000	7.800	2,411,760.00		4,611,112.39	2,411,760.00	12.26%	7.80M
LYMAN	502,350,000	7.800	3,918,330.00		6,040,557.24	3,918,330.00	19.91%	7.80M
NEWFIELD	257,200,000	7.800	2,006,160.00		1,867,500.52	1,867,500.52	9.49%	7.26M
SHAPLEIGH	502,400,000	7.800	3,918,720.00		3,560,437.50	3,560,437.50	18.09%	7.09M
WATERBORO	731,450,000	7.800	5,705,310.00		13,467,741.84	5,705,310.00	28.99%	7.80M
TOTAL	2,586,700,000		20,176,260.00		32,936,517.10	19,679,318.02	100.00%	7.61M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,936,517.10	19,679,318.02	13,257,199.08
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,936,517.10	19,679,318.02	13,257,199.08
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			75,070.44
59E LESS MAINECARE SEED - PUBLIC			125,419.72
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			13,056,708.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 59.75%	STATE SHARE % = 40.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 60.36%	STATE SHARE % = 39.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	33,695,414.30		