

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 64 / MSAD 64

2012-13

564 - 564

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	538	303	841	351	1,192
10 ATTENDING PUPILS (OCTOBER 2011)	544	312	856	347	1,203
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	541.0	307.5	848.5 (71%)	349.0 (29%)	1,197.5

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	31.8 (17:1)	19.2 (16:1)	23.3 (15:1)	=	74.3 /	77.0 =		.96 X	3524,620 =		2402,381	981,254
B. GUIDANCE	1.7 (315:1)	1.0 (315:1)	1.6 (225:1)	=	4.3 /	2.7 =		1.59 X	167,569 =		189,169	77,266
C. LIBRARIANS	0.8 (720:1)	0.4 (720:1)	0.5 (720:1)	=	1.7 /	1.0 =		1.70 X	55,813 =		67,366	27,516
D. HEALTH	0.8 (720:1)	0.4 (720:1)	0.5 (720:1)	=	1.7 /	1.7 =		1.00 X	85,886 =		60,979	24,907
E. EDUCATION TECHS	6.0 (090:1)	3.4 (090:1)	1.6 (225:1)	=	11.0 /	19.7 =		.56 X	360,944 =		143,512	58,617
F. LIBRARY TECHS	1.2 (450:1)	0.7 (450:1)	0.8 (450:1)	=	2.7 /	2.0 =		1.35 X	36,893 =		35,362	14,444
G. CLERICAL	3.0 (180:1)	1.7 (180:1)	1.9 (180:1)	=	6.6 /	10.5 =		.63 X	328,004 =		146,717	59,926
H. SCHOOL ADMIN.	2.0 (275:1)	1.1 (275:1)	1.2 (284:1)	=	4.3 /	5.2 =		.83 X	384,463 =		226,564	92,540

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	31,395	12,913
B. Supplies and Equipment	346	478	293,581	166,822
C. Professional Development	59	59	50,062	20,591
D. Instructional Leadership Support	24	24	20,364	8,376
E. Co- and Extra-Curricular Student	34	114	28,849	39,786
F. System Administration/Support	220	220	186,670	76,780
G. Operations & Maintenance	1,013	1,204	859,531	420,196

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	516,780	211,079
B. Education & Library Technicians	36.00%	64,395	26,302
C. Clerical	29.00%	42,548	17,379
D. School Administrators	14.00%	31,719	12,956

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-363,378	-148,432
16 Adjustment for Title I Revenues	-234,767	-95,891

17 TOTALS	4799,797	2105,326
18 E.P.S. RATES	5,657	6,032

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 64 / MSAD 64

2012-13

564 - 564

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	851.0	362.0	1,213.0		
	OCTOBER 2009	847.0	373.0	1,220.0		
	APRIL 2010	840.0	362.0	1,202.0		
	OCTOBER 2010	847.0	355.0	1,202.0		
	APRIL 2011	841.0	349.0	1,190.0		
	OCTOBER 2011	853.0	346.0	1,199.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	847.0 +	0.00	X	5,657.00	= 4,791,479.00
	9-12 PUPILS	347.5 +	10.33	X	6,032.00	= 2,158,430.56
	ADULT EDUC. COURSES AT .1	0.0		X	6,032.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,657.00	= 4,949.88
	9-12 EQUIV. INSTR. PUPILS	1.625		X	6,032.00	= 9,802.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5791	490.5	X .15	X	5,657.00	= 416,213.78
	9-12 DISADVANTAGED @ .5791	201.2	X .15	X	6,032.00	= 182,045.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,657.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,032.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	847.0		X	43.00	= 36,421.00
	9-12 STUDENT ASSESSMENT	347.5		X	43.00	= 14,942.50
	K-8 TECHNOLOGY RESOURCES	847.0		X	98.00	= 83,006.00
	9-12 TECHNOLOGY RESOURCES	347.5		X	296.00	= 102,860.00
	K-2 PUPILS	276.5	X .10	X	5,657.00	= 156,416.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,956,566.53
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,717,869.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,717,869.53

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 64 / MSAD 64

2012-13

564 - 564

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,061,042.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	195,130.00	X	101.10%	=	197,276.43
35	TRANSPORTATION - EPS ALLOCATION					1,026,599.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,284,918.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,002,788.27

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 64 / MSAD 64				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 64 / MSAD 64				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 64 / MSAD 64				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,002,788.27

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 64 / MSAD 64

2012-13

564 - 564

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
<hr style="border-top: 1px dashed black;"/>				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		%		=
				TOWN ALLOCATION
BRADFORD	168.5	14.16%	1,416,394.82	0.00
CORINTH	463.5	38.95%	3,896,086.03	0.00
HUDSON	205.5	17.27%	1,727,481.53	0.00
KENDUSKEAG	176.5	14.83%	1,483,413.50	0.00
STETSON	176.0	14.79%	1,479,412.39	0.00
TOTAL	1,190.0			10,002,788.27

	2011 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRADFORD	60,900,000	7.800		475,020.00		1,416,394.82	475,020.00	13.64%	7.80M
CORINTH	139,850,000	7.800		1,090,830.00		3,896,086.03	1,090,830.00	31.33%	7.80M
HUDSON	91,950,000	7.800		717,210.00		1,727,481.53	717,210.00	20.60%	7.80M
KENDUSKEAG	70,950,000	7.800		553,410.00		1,483,413.50	553,410.00	15.89%	7.80M
STETSON	82,750,000	7.800		645,450.00		1,479,412.39	645,450.00	18.54%	7.80M
TOTAL	446,400,000			3,481,920.00		10,002,788.27	3,481,920.00	100.00%	7.80M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 64 / MSAD 64

2012-13

564 - 564

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,002,788.27	3,481,920.00	6,520,868.27
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,002,788.27	3,481,920.00	6,520,868.27
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			5,044.76
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			6,515,823.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.81%	STATE SHARE % = 65.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.86%	STATE SHARE % = 65.14%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,241,485.27		