

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 23

2012-13

823 - 823

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,755	945	2,700	294	2,994
10 ATTENDING PUPILS (OCTOBER 2011)	1,677	971	2,648	291	2,939
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,716.0	958.0	2,674.0 (90%)	292.5 (10%)	2,966.5

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	100.9 (17:1)	59.9 (16:1)	19.5 (15:1)	=	180.3 /	218.8 =		.82 X	10522,192 =		7765,377	862,820
B. GUIDANCE	4.9 (350:1)	2.7 (350:1)	1.2 (250:1)	=	8.8 /	16.7 =		.53 X	908,726 =		433,463	48,162
C. LIBRARIANS	2.1 (800:1)	1.2 (800:1)	0.4 (800:1)	=	3.7 /	2.0 =		1.85 X	108,723 =		181,024	20,114
D. HEALTH	2.1 (800:1)	1.2 (800:1)	0.4 (800:1)	=	3.7 /	4.5 =		.82 X	215,812 =		159,269	17,697
E. EDUCATION TECHS	17.2 (100:1)	9.6 (100:1)	1.2 (250:1)	=	28.0 /	18.6 =		1.51 X	364,600 =		495,491	55,055
F. LIBRARY TECHS	3.4 (500:1)	1.9 (500:1)	0.6 (500:1)	=	5.9 /	5.6 =		1.05 X	111,139 =		105,026	11,670
G. CLERICAL	8.6 (200:1)	4.8 (200:1)	1.5 (200:1)	=	14.9 /	16.7 =		.89 X	511,701 =		409,873	45,541
H. SCHOOL ADMIN.	5.6 (305:1)	3.1 (305:1)	0.9 (315:1)	=	9.6 /	12.0 =		.80 X	931,527 =		670,700	74,522

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	98,938	10,823
B. Supplies and Equipment	346	478	925,204	139,815
C. Professional Development	59	59	157,766	17,258
D. Instructional Leadership Support	24	24	64,176	7,020
E. Co- and Extra-Curricular Student	34	114	90,916	33,345
F. System Administration/Support	220	220	588,280	64,350
G. Operations & Maintenance	1,013	1,204	2708,762	352,170

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1622,435	180,271
B. Education & Library Technicians	36.00%	216,186	24,021
C. Clerical	29.00%	118,863	13,207
D. School Administrators	14.00%	93,898	10,433

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	928,724	103,176
16 Adjustment for Title I Revenues	-573,806	-63,756

17 TOTALS	17260,565	2027,714
18 E.P.S. RATES	6,455	6,932

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	2,716.0	1,394.0	4,110.0		
	OCTOBER 2009	2,685.0	1,452.0	4,137.0		
	APRIL 2010	2,714.0	1,415.0	4,129.0		
	OCTOBER 2010	2,665.0	1,381.0	4,046.0		
	APRIL 2011	2,698.0	1,362.0	4,060.0		
	OCTOBER 2011	2,647.0	1,391.0	4,038.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,672.5 +	15.00	X	6,455.00	= 17,347,812.50
	9-12 PUPILS	1,376.5 +	22.66	X	6,932.00	= 9,698,977.12
	ADULT EDUC. COURSES AT .1	11.2		X	6,932.00	= 77,638.40
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,455.00	= 6,455.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,932.00	= 6,932.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4314	1,152.9	X .15	X	6,455.00	= 1,116,295.43
	9-12 DISADVANTAGED @ .4314	593.8	X .15	X	6,932.00	= 617,433.24
	K-8 LIMITED ENGLISH PROF.	52.0	X .500	X	6,455.00	= 167,830.00
	9-12 LIMITED ENGLISH PROF.	18.0	X .500	X	6,932.00	= 62,388.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,672.5		X	43.00	= 114,917.50
	9-12 STUDENT ASSESSMENT	1,376.5		X	43.00	= 59,189.50
	K-8 TECHNOLOGY RESOURCES	2,672.5		X	98.00	= 261,905.00
	9-12 TECHNOLOGY RESOURCES	1,376.5		X	296.00	= 407,444.00
	K-2 PUPILS	842.5	X .10	X	6,455.00	= 543,833.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					30,489,051.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					29,574,379.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					29,574,379.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	163,886.26	X	101.10%	=	165,689.01
32	SPECIAL EDUCATION - EPS ALLOCATION					5,840,402.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,484,592.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					198,966.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,689,650.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					37,264,030.54

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 23				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - DAYTON				61,700.85
44	INSURED VALUE FACTOR FOR 2010-11 - SACO				416,257.20
47	TOTAL DEBT SERVICE ALLOCATION				477,958.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				37,741,988.59

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
DAYTON	369.5	9.14%	3,405,932.39		61,700.85		3,467,633.24			
OLD ORCHARD BCH	804.5	19.91%	7,419,268.48		0.00		7,419,268.48			
SACO	2,866.5	70.95%	26,438,829.67		416,257.20		26,855,086.87			
TOTAL	4,040.5						37,741,988.59			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DAYTON			208,700,000	7.800	1,627,860.00		3,467,633.24	1,627,860.00	6.40%	7.80M
OLD ORCHARD BCH			1,531,150,000	7.800	11,942,970.00		7,419,268.48	7,419,268.48	29.18%	4.85M
SACO			2,099,800,000	7.800	16,378,440.00		26,855,086.87	16,378,440.00	64.42%	7.80M
TOTAL			3,839,650,000		29,949,270.00		37,741,988.59	25,425,568.48	100.00%	6.62M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	37,741,988.59	25,425,568.48	12,316,420.11
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		348,847.00-	348,847.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	37,741,988.59	25,076,721.48	12,665,267.11
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			50,369.09
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			34,553.35
59E LESS MAINECARE SEED - PUBLIC			56,894.22
60 ADJUSTED STATE CONTRIBUTION			12,523,450.45
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 67.37%	STATE SHARE % = 32.63%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 66.82%	STATE SHARE % = 33.18%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	38,656,660.14		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DAYTON		3,467,633.24	1,627,860.00	6.49%	7.80
OLD ORCHARD BCH	348,847.00	7,419,268.48	7,070,421.48	28.20%	4.62
SACO		26,855,086.87	16,378,440.00	65.31%	7.80
TOTAL	348,847.00	37,741,988.59	25,076,721.48	100.00%	6.53