

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 63 / MSAD 63

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) | 424 | 220 | 644 | 0 | 644 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 422 | 224 | 646 | 0 | 646 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 423.0 | 222.0 | 645.0 (100%) | 0.0 (0%) | 645.0 |

| | Position | K-5 | 6-8 | 9-12 | = E.P.S. FTE / Actual FTE = | Ratio X | EPS Tot Salary = | Elementary Salary = | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|-----------------------------|---------|------------------|---------------------|------------------|
| A. | TEACHERS | 24.9 (17:1) | 13.9 (16:1) | 0.0 (15:1) | = 38.8 / 47.0 = | .83 X | 2318,995 = | 1924,766 | 0 |
| B. | GUIDANCE | 1.3 (315:1) | 0.7 (315:1) | 0.0 (225:1) | = 2.0 / 2.0 = | 1.00 X | 119,692 = | 119,692 | 0 |
| C. | LIBRARIANS | 0.6 (720:1) | 0.3 (720:1) | 0.0 (720:1) | = 0.9 / 0.0 = | .90 X | 0 = | 29,036 | 0 |
| D. | HEALTH | 0.6 (720:1) | 0.3 (720:1) | 0.0 (720:1) | = 0.9 / 1.0 = | .90 X | 45,357 = | 40,821 | 0 |
| E. | EDUCATION TECHS | 4.7 (090:1) | 2.5 (090:1) | 0.0 (225:1) | = 7.2 / 1.0 = | 7.20 X | 13,994 = | 100,757 | 0 |
| F. | LIBRARY TECHS | 0.9 (450:1) | 0.5 (450:1) | 0.0 (450:1) | = 1.4 / 1.0 = | 1.40 X | 21,786 = | 30,500 | 0 |
| G. | CLERICAL | 2.4 (180:1) | 1.2 (180:1) | 0.0 (180:1) | = 3.6 / 3.0 = | 1.20 X | 92,342 = | 110,810 | 0 |
| H. | SCHOOL ADMIN. | 1.5 (275:1) | 0.8 (275:1) | 0.0 (284:1) | = 2.3 / 3.0 = | .77 X | 225,178 = | 173,387 | 0 |

| | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 23,865 | 0 |
| B. | Supplies and Equipment | 346 | 478 | | 223,170 | 0 |
| C. | Professional Development | 59 | 59 | | 38,055 | 0 |
| D. | Instructional Leadership Support | 24 | 24 | | 15,480 | 0 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 21,930 | 0 |
| F. | System Administration/Support | 220 | 220 | | 141,900 | 0 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 653,385 | 0 |

| | Salary Benefits | Percentage | | Elementary | Secondary |
|----|---|------------|--|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | | 401,720 | 0 |
| B. | Education & Library Technicians | 36.00% | | 47,253 | 0 |
| C. | Clerical | 29.00% | | 32,135 | 0 |
| D. | School Administrators | 14.00% | | 24,274 | 0 |

| | | | |
|----|---|---------|---|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 51,072 | 0 |
| 16 | Adjustment for Title I Revenues | -76,780 | 0 |

| | | | |
|----|--------------|----------|-------|
| 17 | TOTALS | 4127,227 | 0 |
| 18 | E.P.S. RATES | 6,399 | 6,998 |

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|-------|------------------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 634.0 | 302.0 | 936.0 | | |
| | OCTOBER 2009 | 648.0 | 309.0 | 957.0 | | |
| | APRIL 2010 | 631.0 | 298.0 | 929.0 | | |
| | OCTOBER 2010 | 636.0 | 292.0 | 928.0 | | |
| | APRIL 2011 | 639.0 | 291.0 | 930.0 | | |
| | OCTOBER 2011 | 643.0 | 306.0 | 949.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 641.0 + | 0.00 | X | 6,399.00 | = 4,101,759.00 |
| | 9-12 PUPILS | 298.5 + | 0.00 | X | 6,998.00 | = 2,088,903.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,998.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 1.000 | | X | 6,399.00 | = 6,399.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.250 | | X | 6,998.00 | = 1,749.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3406 | 218.3 | X .15 | X | 6,399.00 | = 209,535.26 |
| | 9-12 DISADVANTAGED @ .3406 | 101.7 | X .15 | X | 6,998.00 | = 106,754.49 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,399.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,998.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 641.0 | | X | 43.00 | = 27,563.00 |
| | 9-12 STUDENT ASSESSMENT | 298.5 | | X | 43.00 | = 12,835.50 |
| | K-8 TECHNOLOGY RESOURCES | 641.0 | | X | 98.00 | = 62,818.00 |
| | 9-12 TECHNOLOGY RESOURCES | 298.5 | | X | 296.00 | = 88,356.00 |
| | K-2 PUPILS | 233.5 | X .10 | X | 6,399.00 | = 149,416.65 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 6,856,089.40 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 6,650,406.71 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 6,650,406.71 |

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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 | | | | | 999,840.94 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 152,402.04 | X | 101.10% | = | 154,078.46 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 553,590.67 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 25,431.25 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,732,941.32 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 8,383,348.03 |

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 63 / MSAD 63 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 63 / MSAD 63 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - RSU 63 / MSAD 63 | | | | 40,562.48 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 40,562.48 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 8,423,910.51 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|---|---------------------|--------------------|----------------------------|
| | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | + DEBT ALLOCATION | = TOWN ALLOCATION | |
| CLIFTON | 157.0 16.87% | 1,421,113.70 | 0.00 | 1,421,113.70 | |
| EDDINGTON | 320.0 34.39% | 2,896,982.82 | 0.00 | 2,896,982.82 | |
| HOLDEN | 453.5 48.74% | 4,105,813.98 | 0.00 | 4,105,813.98 | |
| TOTAL | 930.5 | | | 8,423,910.50 | |
| | | 2011 STATE VALUATION X MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION | |
| CLIFTON | | 74,950,000 7.690 | 576,365.50 | 1,421,113.70 | 576,365.50 14.95% 7.69M |
| EDDINGTON | | 161,200,000 7.690 | 1,239,628.00 | 2,896,982.82 | 1,239,628.00 32.15% 7.69M |
| HOLDEN | | 265,300,000 7.690 | 2,040,157.00 | 4,105,813.98 | 2,040,157.00 52.90% 7.69M |
| TOTAL | | 501,450,000 | 3,856,150.50 | 8,423,910.50 | 3,856,150.50 100.00% 7.69M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 8,423,910.51 | 3,856,150.50 | 4,567,760.01 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 8,423,910.51 | 3,856,150.50 | 4,567,760.01 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 0.00 |
| 52 LESS AUDIT ADJUSTMENTS | | | 22,707.66 |
| 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 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 4,545,052.35 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 45.78% | STATE SHARE % = 54.22% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 46.05% | STATE SHARE % = 53.95% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 8,629,593.20 | | |