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 06 / MSAD 06 2012-13 506 - 506

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,794	931	2,725	1,192	3,917
10	ATTENDING PUPILS (OCTOBER 2011)	1,786	931	2,717	1,186	3,903
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,790.0	931.0	2,721.0 (70%)	1,189.0 (30%)	3,910.0

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	105.3 (17:1)	58.2 (16:1)	79.3 (15:1)	=	242.8 /	253.5 =	.96 X	12204,235 =	8201,246	3514,820
B.	GUIDANCE	5.1 (350:1)	2.7 (350:1)	4.8 (250:1)	=	12.6 /	16.0 =	.79 X	808,809 =	447,271	191,688
C.	LIBRARIANS	2.2 (800:1)	1.2 (800:1)	1.5 (800:1)	=	4.9 /	5.0 =	.98 X	268,097 =	183,915	78,820
D.	HEALTH	2.2 (800:1)	1.2 (800:1)	1.5 (800:1)	=	4.9 /	6.0 =	.82 X	305,795 =	175,526	75,226
E.	EDUCATION TECHS	17.9 (100:1)	9.3 (100:1)	4.8 (250:1)	=	32.0 /	43.1 =	.74 X	812,247 =	420,744	180,319
F.	LIBRARY TECHS	3.6 (500:1)	1.9 (500:1)	2.4 (500:1)	=	7.9 /	4.0 =	1.98 X	65,516 =	90,805	38,917
G.	CLERICAL	9.0 (200:1)	4.7 (200:1)	5.9 (200:1)	=	19.6 /	26.4 =	.74 X	788,372 =	408,377	175,018
H.	SCHOOL ADMIN.	5.9 (305:1)	3.1 (305:1)	3.8 (315:1)	=	12.8 /	13.0 =	.98 X	1047,674 =	718,705	308,016

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37	100,677	43,993
B.	Supplies and Equipment	346	478	941,466	568,342
C.	Professional Development	59	59	160,539	70,151
D.	Instructional Leadership Support	24	24	65,304	28,536
E.	Co- and Extra-Curricular Student	34	114	92,514	135,546
F.	System Administration/Support	220	220	598,620	261,580
G.	Operations & Maintenance	1,013	1,204	2756,373	1431,556

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1711,512	733,505
B.	Education & Library Technicians	36.00%	184,158	78,925
C.	Clerical	29.00%	118,429	50,755
D.	School Administrators	14.00%	100,619	43,122

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	859,781	368,545
16	Adjustment for Title I Revenues	-347,185	-148,793
17	TOTALS	17989,395	8228,586
18	E.P.S. RATES	6,611	6,921

PRELIMINARY

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06 2012-13 506 - 506

A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL
APRIL 2009	2,733.0	1,245.0	3,978.0
OCTOBER 2009	2,753.0	1,241.0	3,994.0
APRIL 2010	2,750.0	1,231.0	3,981.0
OCTOBER 2010	2,751.0	1,223.0	3,974.0
APRIL 2011	2,721.0	1,182.0	3,903.0
OCTOBER 2011	2,715.0	1,179.0	3,894.0

21 BASIC COUNTS	AVG. CAL. YEAR PUPILS		DECLINING ENROLL. ADJ	X	SAU EPS RATES		
K-8 PUPILS	2,718.0	+	19.16	X	6,611.00	=	18,095,364.76
9-12 PUPILS	1,180.5	+	36.33	X	6,921.00	=	8,421,680.43
ADULT EDUC. COURSES AT .1	7.6			X	6,921.00	=	52,599.60
K-8 EQUIV. INSTR. PUPILS	0.750			X	6,611.00	=	4,958.25
9-12 EQUIV. INSTR. PUPILS	4.625			X	6,921.00	=	32,009.63
WEIGHTED COUNTS	PUPILS		WEIGHTS	X			
K-8 DISADVANTAGED @ .4379	1,190.2	X	.15	X	6,611.00	=	1,180,261.83
9-12 DISADVANTAGED @ .4379	516.9	X	.15	X	6,921.00	=	536,619.74
K-8 LIMITED ENGLISH PROF.	15.0	X	.500	X	6,611.00	=	49,582.50
9-12 LIMITED ENGLISH PROF.	2.0	X	.500	X	6,921.00	=	6,921.00
TARGETED FUNDS	PUPILS		WEIGHTS	X			
K-8 STUDENT ASSESSMENT	2,718.0			X	43.00	=	116,874.00
9-12 STUDENT ASSESSMENT	1,180.5			X	43.00	=	50,761.50
K-8 TECHNOLOGY RESOURCES	2,718.0			X	98.00	=	266,364.00
9-12 TECHNOLOGY RESOURCES	1,180.5			X	296.00	=	349,428.00
K-2 PUPILS	909.5	X	.10	X	6,611.00	=	601,270.45
ISOLATED SMALL SCHOOL ADJUSTMENT							
K-8 SMALL SCHOOL ADJUSTMENT						=	0.00
9-12 SMALL SCHOOL ADJUSTMENT						=	0.00
OPERATING ALLOCATION							29,764,695.69
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %							28,871,754.81
30 ADJUSTED TOTAL OPERATING ALLOCATION							28,871,754.81

PRELIMINARY

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06 2012-13 506 - 506

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	189,613.14	X	101.10%	=	191,698.88
32	SPECIAL EDUCATION - EPS ALLOCATION					5,429,135.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	561,640.16	X	101.10%	=	567,818.20
35	TRANSPORTATION - EPS ALLOCATION					2,433,187.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					267,030.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,888,870.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					37,760,624.93

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #06			
	11/01/12 NEW BUXTON ELEMENTARY SCHOOL	1,291,974.00	237,236.91	1,529,210.91
	05/01/13 NEW BUXTON ELEMENTARY SCHOOL	0.00	520,058.71	520,058.71
	SAD 6			
	11/01/12 ADDTN TO BONNEY EAGLE MIDDLE SCHO	424,966.00	14,400.55	439,366.55
	05/01/13 ADDTN TO BONNEY EAGLE MIDDLE SCHO	0.00	12,642.74	12,642.74
42	TOTAL PRINCIPAL & INTEREST	1,716,940.00	784,338.91	2,501,278.91
43	APPROVED LEASES FOR 2011-12 - RSU 06 / MSAD 06			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 06 / MSAD 06			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 06 / MSAD 06			0.00
47	TOTAL DEBT SERVICE ALLOCATION			2,501,278.91
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			40,261,903.84

PRELIMINARY

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06 2012-13 506 - 506

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
BUXTON	1,253.0	32.18%	12,956,280.66		0.00		12,956,280.66			
FRYE ISLAND	0.0	0.00%	0.00		0.00		0.00			
HOLLIS	638.0	16.38%	6,594,899.85		0.00		6,594,899.85			
LIMINGTON	555.0	14.25%	5,737,321.30		0.00		5,737,321.30			
STANDISH	1,448.0	37.19%	14,973,402.04		0.00		14,973,402.04			
TOTAL	3,894.0						40,261,903.85			

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BUXTON	756,550,000		7.690		5,817,869.50		12,956,280.66	5,817,869.50	28.95%	7.69M
FRYE ISLAND	154,400,000		7.690		1,187,336.00		0.00	0.00	0.00%	0.00M
HOLLIS	424,200,000		7.690		3,262,098.00		6,594,899.85	3,262,098.00	16.23%	7.69M
LIMINGTON	327,500,000		7.690		2,518,475.00		5,737,321.30	2,518,475.00	12.53%	7.69M
STANDISH	1,104,900,000		7.690		8,496,681.00		14,973,402.04	8,496,681.00	42.29%	7.69M
TOTAL	2,767,550,000				21,282,459.50		40,261,903.85	20,095,123.50	100.00%	7.26M

PRELIMINARY

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06 2012-13 506 - 506

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	40,261,903.84	20,095,123.50	20,166,780.34
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	40,261,903.84	20,095,123.50	20,166,780.34
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			96,218.00
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			1,305.43
59E LESS MAINECARE SEED - PUBLIC			0.00
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			20,261,692.91

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 49.91% STATE SHARE % = 50.09%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 49.68% STATE SHARE % = 50.32%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 41,154,844.72

PRELIMINARY

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06 2012-13 506 - 506

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,480,034.50	1,480,143.28	0.00	0.00
August	1,480,034.50	1,480,143.28	0.00	0.00
September	1,480,034.50	1,480,143.28	0.00	0.00
October	1,480,034.50	1,480,143.28	0.00	0.00
November	1,480,034.50	0.00	1,968,577.46	1,968,577.46
December	1,480,034.50	0.00	0.00	0.00
January	1,480,034.50	0.00	0.00	0.00
February	1,480,034.50	0.00	0.00	0.00
March	1,480,034.50	0.00	0.00	0.00
April	1,480,034.50	0.00	0.00	0.00
May	1,480,034.50	0.00	532,701.45	0.00
June	1,480,034.50	0.00	0.00	0.00
Total	17,760,414.00	5,920,573.12	2,501,278.91	1,968,577.46

PRELIMINARY

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13