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 52 / MSAD 52 2012-13 552 - 552

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	980	471	1,451	634	2,085
10	ATTENDING PUPILS (OCTOBER 2011)	964	452	1,416	618	2,034
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	972.0	461.5	1,433.5 (70%)	626.0 (30%)	2,059.5

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	57.2 (17:1)	28.8 (16:1)	41.7 (15:1)	=	127.7 /	149.3 =	.86 X	7225,337 =	4349,653	1864,137
B.	GUIDANCE	2.8 (350:1)	1.3 (350:1)	2.5 (250:1)	=	6.6 /	10.0 =	.66 X	497,481 =	229,836	98,501
C.	LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	3.0 =	.87 X	176,151 =	107,276	45,975
D.	HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	4.0 =	.65 X	193,133 =	87,875	37,661
E.	EDUCATION TECHS	9.7 (100:1)	4.6 (100:1)	2.5 (250:1)	=	16.8 /	19.0 =	.88 X	366,860 =	225,986	96,851
F.	LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.1 /	4.3 =	.95 X	89,068 =	59,231	25,384
G.	CLERICAL	4.9 (200:1)	2.3 (200:1)	3.1 (200:1)	=	10.3 /	13.0 =	.79 X	418,449 =	231,403	99,172
H.	SCHOOL ADMIN.	3.2 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.7 /	8.7 =	.77 X	663,763 =	357,769	153,329

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37	53,040	23,162
B.	Supplies and Equipment	346	478	495,991	299,228
C.	Professional Development	59	59	84,577	36,934
D.	Instructional Leadership Support	24	24	34,404	15,024
E.	Co- and Extra-Curricular Student	34	114	48,739	71,364
F.	System Administration/Support	220	220	315,370	137,720
G.	Operations & Maintenance	1,013	1,204	1452,136	753,704

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	907,182	388,792
B.	Education & Library Technicians	36.00%	102,678	44,005
C.	Clerical	29.00%	67,107	28,760
D.	School Administrators	14.00%	50,088	21,466

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-114,041	-48,883
16	Adjustment for Title I Revenues	-108,430	-46,470
17	TOTALS	9037,869	4145,815
18	E.P.S. RATES	6,305	6,623

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A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL
APRIL 2009	1,368.0	689.0	2,057.0
OCTOBER 2009	1,410.0	647.0	2,057.0
APRIL 2010	1,410.0	615.0	2,025.0
OCTOBER 2010	1,453.0	648.0	2,101.0
APRIL 2011	1,455.0	637.0	2,092.0
OCTOBER 2011	1,420.0	623.0	2,043.0

21 BASIC COUNTS	AVG. CAL. YEAR PUPILS		DECLINING ENROLL. ADJ	X	SAU EPS RATES		
K-8 PUPILS	1,437.5	+	0.00	X	6,305.00	=	9,063,437.50
9-12 PUPILS	630.0	+	13.16	X	6,623.00	=	4,259,648.68
ADULT EDUC. COURSES AT .1	35.1			X	6,623.00	=	232,467.30
K-8 EQUIV. INSTR. PUPILS	0.500			X	6,305.00	=	3,152.50
9-12 EQUIV. INSTR. PUPILS	0.000			X	6,623.00	=	0.00
WEIGHTED COUNTS	PUPILS		WEIGHTS	X			
K-8 DISADVANTAGED @ .3873	556.7	X	.15	X	6,305.00	=	526,499.03
9-12 DISADVANTAGED @ .3873	244.0	X	.15	X	6,623.00	=	242,401.80
K-8 LIMITED ENGLISH PROF.	18.0	X	.500	X	6,305.00	=	56,745.00
9-12 LIMITED ENGLISH PROF.	8.0	X	.500	X	6,623.00	=	26,492.00
TARGETED FUNDS	PUPILS		WEIGHTS	X			
K-8 STUDENT ASSESSMENT	1,437.5			X	43.00	=	61,812.50
9-12 STUDENT ASSESSMENT	630.0			X	43.00	=	27,090.00
K-8 TECHNOLOGY RESOURCES	1,437.5			X	98.00	=	140,875.00
9-12 TECHNOLOGY RESOURCES	630.0			X	296.00	=	186,480.00
K-2 PUPILS	547.5	X	.10	X	6,305.00	=	345,198.75
ISOLATED SMALL SCHOOL ADJUSTMENT							
K-8 SMALL SCHOOL ADJUSTMENT						=	122,985.90
9-12 SMALL SCHOOL ADJUSTMENT						=	0.00
OPERATING ALLOCATION							15,295,285.96
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %							14,836,427.38
30 ADJUSTED TOTAL OPERATING ALLOCATION							14,836,427.38

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	81,142.18	X 101.10%	=	82,034.74
32	SPECIAL EDUCATION - EPS ALLOCATION				2,711,465.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X 101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION				1,385,612.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12				91,730.00
39	TOTAL OTHER SUBSIDIZABLE COSTS				4,270,842.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)				19,107,269.83

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 52			
	11/01/12 LEAVITT HS ADDIN, IN TURNER	879,700.00	130,709.03	1,010,409.03
	05/01/13 LEAVITT HS ADDIN, IN TURNER	0.00	141,051.08	141,051.08
42	TOTAL PRINCIPAL & INTEREST	879,700.00	271,760.11	1,151,460.11
43	APPROVED LEASES FOR 2011-12 - RSU 52 / MSAD 52			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 52 / MSAD 52			45,136.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 52 / MSAD 52			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,196,596.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			20,303,865.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
GREENE	708.5	34.40%	6,984,529.88		0.00		6,984,529.88				
LEEDS	369.5	17.94%	3,642,513.55		0.00		3,642,513.55				
TURNER	981.5	47.66%	9,676,822.51		0.00		9,676,822.51				
TOTAL	2,059.5						20,303,865.94				

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GREENE	328,700,000		7.690		2,527,703.00		6,984,529.88	2,527,703.00	32.64%	7.69M
LEEDS	183,100,000		7.690		1,408,039.00		3,642,513.55	1,408,039.00	18.18%	7.69M
TURNER	495,250,000		7.690		3,808,472.50		9,676,822.51	3,808,472.50	49.18%	7.69M
TOTAL	1,007,050,000				7,744,214.50		20,303,865.94	7,744,214.50	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	20,303,865.94	7,744,214.50	12,559,651.44
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,303,865.94	7,744,214.50	12,559,651.44
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			115,903.17
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			38,565.55
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			12,405,182.72

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.14% STATE SHARE % = 61.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 38.90% STATE SHARE % = 61.10%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 20,762,724.52

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	937,810.21	941,024.01	0.00	0.00
August	937,810.21	941,024.01	0.00	0.00
September	937,810.21	941,024.01	0.00	0.00
October	937,810.21	941,024.01	0.00	0.00
November	937,810.21	0.00	1,010,409.03	1,010,409.03
December	937,810.21	0.00	0.00	0.00
January	937,810.21	0.00	0.00	0.00
February	937,810.21	0.00	0.00	0.00
March	937,810.21	0.00	0.00	0.00
April	937,810.21	0.00	0.00	0.00
May	937,810.21	0.00	141,051.08	0.00
June	937,810.30	0.00	0.00	0.00
Total	11,253,722.61	3,764,096.04	1,151,460.11	1,010,409.03

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