

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2012-13

572 - 572

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	504	262	766	0	766
10 ATTENDING PUPILS (OCTOBER 2011)	509	265	774	0	774
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	506.5	263.5	770.0 (100%)	0.0 (0%)	770.0

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	29.8 (17:1)	16.5 (16:1)	0.0 (15:1)	=	46.3	/	58.8	=	.79 X	3095,637	=	2445,553	0
B. GUIDANCE	1.6 (315:1)	0.8 (315:1)	0.0 (225:1)	=	2.4	/	4.0	=	.60 X	193,894	=	116,336	0
C. LIBRARIANS	0.7 (720:1)	0.4 (720:1)	0.0 (720:1)	=	1.1	/	1.0	=	1.10 X	55,491	=	61,040	0
D. HEALTH	0.7 (720:1)	0.4 (720:1)	0.0 (720:1)	=	1.1	/	1.0	=	1.10 X	54,136	=	59,550	0
E. EDUCATION TECHS	5.6 (090:1)	2.9 (090:1)	0.0 (225:1)	=	8.5	/	10.0	=	.85 X	204,724	=	174,015	0
F. LIBRARY TECHS	1.1 (450:1)	0.6 (450:1)	0.0 (450:1)	=	1.7	/	1.6	=	1.06 X	33,490	=	35,499	0
G. CLERICAL	2.8 (180:1)	1.5 (180:1)	0.0 (180:1)	=	4.3	/	5.0	=	.86 X	158,373	=	136,201	0
H. SCHOOL ADMIN.	1.8 (275:1)	1.0 (275:1)	0.0 (284:1)	=	2.8	/	4.0	=	.70 X	301,029	=	210,720	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	28,490	0
B. Supplies and Equipment	346	478	266,420	0
C. Professional Development	59	59	45,430	0
D. Instructional Leadership Support	24	24	18,480	0
E. Co- and Extra-Curricular Student	34	114	26,180	0
F. System Administration/Support	220	220	169,400	0
G. Operations & Maintenance	1,013	1,204	780,010	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	509,671	0
B. Education & Library Technicians	36.00%	75,425	0
C. Clerical	29.00%	39,498	0
D. School Administrators	14.00%	29,501	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-196,044	0
16 Adjustment for Title I Revenues	-285,614	0

17 TOTALS	4745,760	0
18 E.P.S. RATES	6,163	6,784

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

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RSU 72 / MSAD 72

2012-13

572 - 572

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	761.0	499.0	1,260.0		
	OCTOBER 2009	760.0	484.0	1,244.0		
	APRIL 2010	755.0	475.0	1,230.0		
	OCTOBER 2010	751.0	454.0	1,205.0		
	APRIL 2011	731.0	463.0	1,194.0		
	OCTOBER 2011	743.0	452.0	1,195.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	737.0 +	13.16	X	6,163.00	= 4,623,236.08
	9-12 PUPILS	457.5 +	0.00	X	6,784.00	= 3,103,680.00
	ADULT EDUC. COURSES AT .1	6.4		X	6,784.00	= 43,417.60
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,163.00	= 1,540.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,784.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4738	349.2	X .15	X	6,163.00	= 322,817.94
	9-12 DISADVANTAGED @ .4738	216.8	X .15	X	6,784.00	= 220,615.68
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,163.00	= 8,628.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,784.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	737.0		X	43.00	= 31,691.00
	9-12 STUDENT ASSESSMENT	457.5		X	43.00	= 19,672.50
	K-8 TECHNOLOGY RESOURCES	737.0		X	98.00	= 72,226.00
	9-12 TECHNOLOGY RESOURCES	457.5		X	296.00	= 135,420.00
	K-2 PUPILS	264.5	X .10	X	6,163.00	= 163,011.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 58,680.15
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,804,637.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,540,498.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,540,498.13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2012-13

572 - 572

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	81,141.34	X	101.10%	=	82,033.89
32	SPECIAL EDUCATION - EPS ALLOCATION					1,979,010.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					873,962.27
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					128,837.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,063,843.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,604,341.29

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 72 / MSAD 72				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 72 / MSAD 72				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 72 / MSAD 72				226,216.93
47	TOTAL DEBT SERVICE ALLOCATION				226,216.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,830,558.22

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 72 / MSAD 72

2012-13

572 - 572

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BROWNFIELD	202.0	16.91%	2,000,547.40	0.00	2,000,547.40
DENMARK	160.0	13.39%	1,584,111.75	0.00	1,584,111.75
FRYEBURG	521.0	43.62%	5,160,489.50	0.00	5,160,489.50
LOVELL	182.5	15.28%	1,807,709.30	0.00	1,807,709.30
STONEHAM	24.0	2.01%	237,794.22	0.00	237,794.22
STOW	53.0	4.44%	525,276.78	0.00	525,276.78
SWEDEN	52.0	4.35%	514,629.28	0.00	514,629.28
TOTAL	1,194.5				11,830,558.23

	2011 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BROWNFIELD	173,600,000	7.690	1,334,984.00	2,000,547.40	1,334,984.00	15.37%	7.69M
DENMARK	291,650,000	7.690	2,242,788.50	1,584,111.75	1,584,111.75	18.24%	5.43M
FRYEBURG	368,400,000	7.690	2,832,996.00	5,160,489.50	2,832,996.00	32.62%	7.69M
LOVELL	548,950,000	7.690	4,221,425.50	1,807,709.30	1,807,709.30	20.82%	3.29M
STONEHAM	79,100,000	7.690	608,279.00	237,794.22	237,794.22	2.74%	3.01M
STOW	48,300,000	7.690	371,427.00	525,276.78	371,427.00	4.28%	7.69M
SWEDEN	87,300,000	7.690	671,337.00	514,629.28	514,629.28	5.93%	5.89M
TOTAL	1,597,300,000		12,283,237.00	11,830,558.23	8,683,651.55	100.00%	5.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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2012-13

572 - 572

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,830,558.22	8,683,651.55	3,146,906.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,830,558.22	8,683,651.55	3,146,906.67
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
60 ADJUSTED STATE CONTRIBUTION			3,146,906.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 73.40%		STATE SHARE % = 26.60%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 73.40%		STATE SHARE % = 26.60%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,094,697.34		