

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 46

2011-12

546 - 894

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	428	238	666	304	970
10 ATTENDING PUPILS (OCTOBER 2010)	461	247	708	287	995
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	444.5	242.5	687.0 ( 70%)	295.5 ( 30%)	982.5

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	26.1 (17:1)	15.2 (16:1)	19.7 (15:1)	=	61.0	/	72.3	=	.84 X	3601,025	=	2117,403	907,458
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.2	/	3.9	=	.82 X	174,936	=	100,414	43,034
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3	/	1.0	=	1.30 X	58,716	=	53,432	22,899
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3	/	1.0	=	1.30 X	44,863	=	40,825	17,497
E. EDUCATION TECHS	4.4 (100:1)	2.4 (100:1)	1.2 (250:1)	=	8.0	/	4.0	=	2.00 X	80,689	=	112,965	48,413
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0	/	3.0	=	.67 X	61,344	=	28,770	12,330
G. CLERICAL	2.2 (200:1)	1.2 (200:1)	1.5 (200:1)	=	4.9	/	7.0	=	.70 X	221,711	=	108,639	46,559
H. SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.2	/	3.9	=	.82 X	299,864	=	172,122	73,766

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	25,419	10,934
B. Supplies and Equipment	342	473	234,954	139,772
C. Professional Development	58	58	39,846	17,139
D. Instructional Leadership Support	24	24	16,488	7,092
E. Co- and Extra-Curricular Student	34	113	23,358	33,392
F. System Administration/Support	218	218	149,766	64,419
G. Operations & Maintenance	1,002	1,191	688,374	351,941

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	439,294	188,269
B. Education & Library Technicians	36.00%	51,025	21,867
C. Clerical	29.00%	31,505	13,502
D. School Administrators	14.00%	24,097	10,327

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-198,354	-85,011
16 Adjustment for Title I Revenues	-473,384	-202,879

17 TOTALS	3786,956	1742,719
18 E.P.S. RATES	5,512	5,898

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	680.0	296.0	976.0		
	OCTOBER 2008	686.0	284.0	970.0		
	APRIL 2009	670.0	276.0	946.0		
	OCTOBER 2009	667.0	295.0	962.0		
	APRIL 2010	666.0	301.0	967.0		
	OCTOBER 2010	707.0	265.0	972.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	686.5 +	0.00	X	5,512.00	= 3,783,988.00
	9-12 PUPILS	283.0 +	3.16	X	5,898.00	= 1,687,771.68
	ADULT EDUC. COURSES AT .1	13.6		X	5,898.00	= 80,212.80
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,512.00	= 689.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	5,898.00	= 11,796.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6535	448.6	X .15	X	5,512.00	= 370,902.48
	9-12 DISADVANTAGED @ .6535	184.9	X .15	X	5,898.00	= 163,581.03
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,512.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,898.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	686.5		X	43.00	= 29,519.50
	9-12 STUDENT ASSESSMENT	283.0		X	43.00	= 12,169.00
	K-8 TECHNOLOGY RESOURCES	686.5		X	97.00	= 66,590.50
	9-12 TECHNOLOGY RESOURCES	283.0		X	293.00	= 82,919.00
	K-2 PUPILS	223.0	X .10	X	5,512.00	= 122,917.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,413,056.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,220,664.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,220,664.89

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					939,048.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	862,578.60	X	101.60%	=	876,379.86
35	TRANSPORTATION - EPS ALLOCATION					499,737.95
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					72,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,387,166.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,607,831.12

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #46				
	11/01/11	NEW PREK8 DEXTER ELEM SCHOOL	1,382,854.00	585,334.49	1,968,188.49
	05/01/12	NEW PREK8 DEXTER ELEM SCHOOL	0.00	570,987.39	570,987.39
42	TOTAL PRINCIPAL & INTEREST		1,382,854.00	1,156,321.88	2,539,175.88
43	APPROVED LEASES FOR 2010-11 - MSAD 46				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MSAD 46				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MSAD 46				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,539,175.88
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,147,007.00

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
DEXTER	567.0	60.45%	6,738,365.73	0.00 = 6,738,365.73
EXETER	141.0	15.03%	1,675,395.15	0.00 = 1,675,395.15
GARLAND	171.0	18.23%	2,032,099.38	0.00 = 2,032,099.38
RIPLEY	59.0	6.29%	701,146.74	0.00 = 701,146.74
TOTAL	938.0			11,147,007.00

	2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
DEXTER	226,600,000	7.470	1,692,702.00	6,738,365.73	1,692,702.00	61.12%	7.47M
EXETER	56,650,000	7.470	423,175.50	1,675,395.15	423,175.50	15.28%	7.47M
GARLAND	53,050,000	7.470	396,283.50	2,032,099.38	396,283.50	14.31%	7.47M
RIPLEY	34,450,000	7.470	257,341.50	701,146.74	257,341.50	9.29%	7.47M
TOTAL	370,750,000		2,769,502.50	11,147,007.00	2,769,502.50	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,147,007.00	2,769,502.50	8,377,504.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,147,007.00	2,769,502.50	8,377,504.50
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
59E LESS MAINECARE SEED			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			8,377,504.50
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 24.85%		STATE SHARE % = 75.15%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 24.85%		STATE SHARE % = 75.15%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,339,398.70		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	486,527.38	486,527.38	0.00	0.00
August	486,527.38	486,527.38	0.00	0.00
September	486,527.38	486,527.38	0.00	0.00
October	486,527.38	486,527.38	0.00	0.00
November	486,527.38	486,527.38	1,968,188.49	1,968,188.49
December	486,527.38	486,527.38	0.00	0.00
Janurary	486,527.38	486,527.39	0.00	0.00
February	486,527.38	486,527.39	0.00	0.00
March	486,527.38	486,527.39	0.00	0.00
April	486,527.38	486,527.39	0.00	0.00
May	486,527.38	486,527.39	570,987.39	570,987.39
June	486,527.44	486,527.39	0.00	0.00
Total	5,838,328.62	5,838,328.62	2,539,175.88	2,539,175.88