

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 16

2012-13

816 - 816

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	824	385	1,209	499	1,708
10 ATTENDING PUPILS (OCTOBER 2011)	844	379	1,223	509	1,732
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	834.0	382.0	1,216.0 (71%)	504.0 (29%)	1,720.0

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	49.1 (17:1)	23.9 (16:1)	33.6 (15:1)	=	106.6	/	110.8	=	.96 X	5444,732	=	3711,130	1515,813
B. GUIDANCE	2.4 (350:1)	1.1 (350:1)	2.0 (250:1)	=	5.5	/	8.6	=	.64 X	401,984	=	182,662	74,608
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.1	/	0.0	=	2.10 X	0	=	48,103	19,647
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.1	/	5.0	=	.42 X	242,880	=	72,427	29,583
E. EDUCATION TECHS	8.3 (100:1)	3.8 (100:1)	2.0 (250:1)	=	14.1	/	23.0	=	.61 X	409,157	=	177,206	72,380
F. LIBRARY TECHS	1.7 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.5	/	4.0	=	.88 X	78,398	=	48,983	20,007
G. CLERICAL	4.2 (200:1)	1.9 (200:1)	2.5 (200:1)	=	8.6	/	5.7	=	1.51 X	180,383	=	193,388	78,990
H. SCHOOL ADMIN.	2.7 (305:1)	1.3 (305:1)	1.6 (315:1)	=	5.6	/	5.0	=	1.12 X	395,051	=	314,144	128,313

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	44,992	18,648
B. Supplies and Equipment	346	478	420,736	240,912
C. Professional Development	59	59	71,744	29,736
D. Instructional Leadership Support	24	24	29,184	12,096
E. Co- and Extra-Curricular Student	34	114	41,344	57,456
F. System Administration/Support	220	220	267,520	110,880
G. Operations & Maintenance	1,013	1,204	1231,808	606,816

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	762,721	311,534
B. Education & Library Technicians	36.00%	81,428	33,259
C. Clerical	29.00%	56,083	22,907
D. School Administrators	14.00%	43,980	17,964

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-95,860	-39,159
16 Adjustment for Title I Revenues	-174,914	-71,443

17 TOTALS	7528,808	3290,945
18 E.P.S. RATES	6,191	6,530

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,133.0	517.0	1,650.0		
	OCTOBER 2009	1,196.0	518.0	1,714.0		
	APRIL 2010	1,191.0	515.0	1,706.0		
	OCTOBER 2010	1,213.0	504.0	1,717.0		
	APRIL 2011	1,211.0	494.0	1,705.0		
	OCTOBER 2011	1,225.0	503.0	1,728.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,218.0 +	0.00	X	6,191.00	= 7,540,638.00
	9-12 PUPILS	498.5 +	10.00	X	6,530.00	= 3,320,505.00
	ADULT EDUC. COURSES AT .1	29.6		X	6,530.00	= 193,288.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,191.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,530.00	= 3,265.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4180	509.1	X .15	X	6,191.00	= 472,775.72
	9-12 DISADVANTAGED @ .4180	208.4	X .15	X	6,530.00	= 204,127.80
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,191.00	= 13,001.10
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,530.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,218.0		X	43.00	= 52,374.00
	9-12 STUDENT ASSESSMENT	498.5		X	43.00	= 21,435.50
	K-8 TECHNOLOGY RESOURCES	1,218.0		X	98.00	= 119,364.00
	9-12 TECHNOLOGY RESOURCES	498.5		X	296.00	= 147,556.00
	K-2 PUPILS	459.5	X .10	X	6,191.00	= 284,476.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,372,806.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,001,622.37
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,001,622.37

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	49,253.89	X	101.10%	=	49,795.68
32	SPECIAL EDUCATION - EPS ALLOCATION					2,520,125.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,035,303.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					115,802.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,721,027.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,722,649.45

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	POLAND				
	11/01/12	NEW HIGH SCHOOL	863,178.90	128,254.28	991,433.18
	05/01/13	NEW HIGH SCHOOL	0.00	138,402.10	138,402.10
	11/01/12	POLAND HS 2ND ISSUE	36,821.00	9,780.99	46,601.99
	05/01/13	POLAND HS 2ND ISSUE	0.00	8,694.22	8,694.22
42	TOTAL PRINCIPAL & INTEREST		899,999.90	285,131.59	1,185,131.49
43	APPROVED LEASES FOR 2011-12 - RSU 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 16				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 16				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,185,131.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,907,780.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
MECHANIC FALLS	497.5	29.36%	4,616,169.88		0.00		4,616,169.88			
MINOT	384.5	22.69%	3,567,469.16		0.00		3,567,469.16			
POLAND	812.5	47.95%	7,539,010.41		1,185,131.49		8,724,141.90			
TOTAL	1,694.5						16,907,780.94			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MECHANIC FALLS			166,550,000	7.800	1,299,090.00		4,616,169.88	1,299,090.00	16.18%	7.80M
MINOT			196,050,000	7.800	1,529,190.00		3,567,469.16	1,529,190.00	19.05%	7.80M
POLAND			666,750,000	7.800	5,200,650.00		8,724,141.90	5,200,650.00	64.77%	7.80M
TOTAL			1,029,350,000		8,028,930.00		16,907,780.94	8,028,930.00	100.00%	7.80M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,907,780.94	8,028,930.00	8,878,850.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,907,780.94	8,028,930.00	8,878,850.94
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			18,791.11
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			75,901.51
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			8,784,158.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 47.49%	STATE SHARE % = 52.51%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 48.05%	STATE SHARE % = 51.95%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,278,965.14		