

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 44 / MSAD 44

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	404	207	611	266	877
10 ATTENDING PUPILS (OCTOBER 2011)	385	201	586	249	835
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	394.5	204.0	598.5 (70%)	257.5 (30%)	856.0

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	23.2 (17:1)	12.8 (16:1)	17.2 (15:1)	=	53.2 /	64.4 =		.83 X	3171,353 =		1842,556	789,667
B. GUIDANCE	1.3 (315:1)	0.6 (315:1)	1.1 (225:1)	=	3.0 /	5.0 =		.60 X	226,480 =		95,122	40,766
C. LIBRARIANS	0.5 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.2 /	1.0 =		1.20 X	58,072 =		48,780	20,906
D. HEALTH	0.5 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.2 /	1.0 =		1.20 X	54,136 =		45,474	19,489
E. EDUCATION TECHS	4.4 (090:1)	2.3 (090:1)	1.1 (225:1)	=	7.8 /	5.9 =		1.32 X	111,442 =		102,972	44,131
F. LIBRARY TECHS	0.9 (450:1)	0.5 (450:1)	0.6 (450:1)	=	2.0 /	1.0 =		2.00 X	21,945 =		30,723	13,167
G. CLERICAL	2.2 (180:1)	1.1 (180:1)	1.4 (180:1)	=	4.7 /	8.2 =		.57 X	249,196 =		99,429	42,613
H. SCHOOL ADMIN.	1.4 (275:1)	0.7 (275:1)	0.9 (284:1)	=	3.0 /	4.0 =		.75 X	295,893 =		155,344	66,576

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	22,145	9,528
B. Supplies and Equipment	346	478	207,081	123,085
C. Professional Development	59	59	35,312	15,193
D. Instructional Leadership Support	24	24	14,364	6,180
E. Co- and Extra-Curricular Student	34	114	20,349	29,355
F. System Administration/Support	220	220	131,670	56,650
G. Operations & Maintenance	1,013	1,204	606,281	310,030

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	386,067	165,457
B. Education & Library Technicians	36.00%	48,130	20,627
C. Clerical	29.00%	28,834	12,358
D. School Administrators	14.00%	21,748	9,321

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-170,978	-73,279
16 Adjustment for Title I Revenues	-141,755	-60,752

17 TOTALS	3629,647	1661,067
18 E.P.S. RATES	6,065	6,451

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	545.0	237.0	782.0		
	OCTOBER 2009	528.0	246.0	774.0		
	APRIL 2010	524.0	240.0	764.0		
	OCTOBER 2010	518.0	238.0	756.0		
	APRIL 2011	522.0	232.0	754.0		
	OCTOBER 2011	502.0	213.0	715.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	512.0 +	11.16	X	6,065.00	= 3,172,965.40
	9-12 PUPILS	222.5 +	11.83	X	6,451.00	= 1,511,662.83
	ADULT EDUC. COURSES AT .1	10.4		X	6,451.00	= 67,090.40
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,065.00	= 758.13
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,451.00	= 11,289.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5020	257.0	X .15	X	6,065.00	= 233,805.75
	9-12 DISADVANTAGED @ .5020	111.7	X .15	X	6,451.00	= 108,086.51
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,065.00	= 4,245.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,451.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	512.0		X	43.00	= 22,016.00
	9-12 STUDENT ASSESSMENT	222.5		X	43.00	= 9,567.50
	K-8 TECHNOLOGY RESOURCES	512.0		X	98.00	= 50,176.00
	9-12 TECHNOLOGY RESOURCES	222.5		X	296.00	= 65,860.00
	K-2 PUPILS	169.5	X .10	X	6,065.00	= 102,801.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 105,780.56
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,466,105.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,302,122.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,302,122.41

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	14,567.70	X	101.10%	=	14,727.94
32	SPECIAL EDUCATION - EPS ALLOCATION					681,052.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	455,748.62	X	101.10%	=	460,761.85
35	TRANSPORTATION - EPS ALLOCATION					717,808.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					130,022.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,004,372.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,306,494.87

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 44				
	11/01/12	ADDN & REN TO CRESCENT PARK SCHOO	242,250.00	12,513.64	254,763.64
	05/01/13	ADDN & REN TO CRESCENT PARK SCHOO	0.00	6,419.63	6,419.63
42	TOTAL PRINCIPAL & INTEREST		242,250.00	18,933.27	261,183.27
43	APPROVED LEASES FOR 2011-12 - RSU 44 / MSAD 44				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 44 / MSAD 44				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 44 / MSAD 44				0.00
47	TOTAL DEBT SERVICE ALLOCATION				261,183.27
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,567,678.14

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,567,678.14	6,764,364.19	803,313.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,567,678.14	6,764,364.19	803,313.95
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
59E LESS MAINECARE SEED - PRIVATE			2,978.47
59E LESS MAINECARE SEED - PUBLIC			8,572.34
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			791,763.14
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 89.38%	STATE SHARE % = 10.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 89.54%	STATE SHARE % = 10.46%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,731,661.31		