

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 55 / MSAD 55

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)	497	285	782	397	1,179
10 ATTENDING PUPILS (OCTOBER 2011)	466	277	743	401	1,144
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	481.5	281.0	762.5 (66%)	399.0 (34%)	1,161.5

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	28.3 (17:1)	17.6 (16:1)	26.6 (15:1)	=	72.5 /	79.7 =		.91 X	3827,600 =		2298,857	1184,259
B. GUIDANCE	1.5 (315:1)	0.9 (315:1)	1.8 (225:1)	=	4.2 /	7.5 =		.56 X	399,048 =		147,488	75,979
C. LIBRARIANS	0.7 (720:1)	0.4 (720:1)	0.6 (720:1)	=	1.7 /	2.0 =		.85 X	90,979 =		51,039	26,293
D. HEALTH	0.7 (720:1)	0.4 (720:1)	0.6 (720:1)	=	1.7 /	2.0 =		.85 X	91,690 =		51,438	26,499
E. EDUCATION TECHS	5.4 (090:1)	3.1 (090:1)	1.8 (225:1)	=	10.3 /	15.5 =		.66 X	268,839 =		117,106	60,328
F. LIBRARY TECHS	1.1 (450:1)	0.6 (450:1)	0.9 (450:1)	=	2.6 /	1.7 =		1.53 X	32,090 =		32,405	16,693
G. CLERICAL	2.7 (180:1)	1.6 (180:1)	2.2 (180:1)	=	6.5 /	6.0 =		1.08 X	185,696 =		132,364	68,188
H. SCHOOL ADMIN.	1.8 (275:1)	1.0 (275:1)	1.4 (284:1)	=	4.2 /	5.4 =		.78 X	407,062 =		209,555	107,953

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	28,213	14,763
B. Supplies and Equipment	346	478	263,825	190,722
C. Professional Development	59	59	44,988	23,541
D. Instructional Leadership Support	24	24	18,300	9,576
E. Co- and Extra-Curricular Student	34	114	25,925	45,486
F. System Administration/Support	220	220	167,750	87,780
G. Operations & Maintenance	1,013	1,204	772,413	480,396

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	484,276	249,476
B. Education & Library Technicians	36.00%	53,824	27,728
C. Clerical	29.00%	38,386	19,775
D. School Administrators	14.00%	29,338	15,113

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-184,107	-94,857
16 Adjustment for Title I Revenues	-207,709	-107,002

17 TOTALS	4575,672	2528,688
18 E.P.S. RATES	6,001	6,338

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	802.0	401.0	1,203.0		
	OCTOBER 2009	814.0	406.0	1,220.0		
	APRIL 2010	801.0	397.0	1,198.0		
	OCTOBER 2010	783.0	395.0	1,178.0		
	APRIL 2011	779.0	395.0	1,174.0		
	OCTOBER 2011	740.0	401.0	1,141.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	759.5 +	27.00	X	6,001.00	= 4,719,786.50
	9-12 PUPILS	398.0 +	1.16	X	6,338.00	= 2,529,876.08
	ADULT EDUC. COURSES AT .1	2.7		X	6,338.00	= 17,112.60
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,001.00	= 4,500.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,338.00	= 792.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6014	456.8	X .15	X	6,001.00	= 411,188.52
	9-12 DISADVANTAGED @ .6014	239.4	X .15	X	6,338.00	= 227,597.58
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,001.00	= 33,605.60
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,338.00	= 17,746.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	759.5		X	43.00	= 32,658.50
	9-12 STUDENT ASSESSMENT	398.0		X	43.00	= 17,114.00
	K-8 TECHNOLOGY RESOURCES	759.5		X	98.00	= 74,431.00
	9-12 TECHNOLOGY RESOURCES	398.0		X	296.00	= 117,808.00
	K-2 PUPILS	234.0	X .10	X	6,001.00	= 140,423.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,344,641.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,094,301.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,094,301.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,440,235.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					915,854.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,356,089.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,450,391.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #55				
	11/01/12	NEW MIDDLE SCHOOL HIRAM	779,051.00	280,458.37	1,059,509.37
	05/01/13	NEW MIDDLE SCHOOL HIRAM	0.00	260,982.10	260,982.10
42	TOTAL PRINCIPAL & INTEREST		779,051.00	541,440.47	1,320,491.47
43	APPROVED LEASES FOR 2011-12 - RSU 55 / MSAD 55				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 55 / MSAD 55				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 55 / MSAD 55				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,320,491.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,770,883.35

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
BALDWIN	242.0	20.98%	2,469,531.33	0.00		2,469,531.33
CORNISH	199.0	17.25%	2,030,477.38	0.00		2,030,477.38
HIRAM	245.5	21.28%	2,504,843.98	0.00		2,504,843.98
PARSONSFIELD	270.5	23.45%	2,760,272.15	0.00		2,760,272.15
PORTER	196.5	17.04%	2,005,758.52	0.00		2,005,758.52
TOTAL	1,153.5					11,770,883.36

	2011 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BALDWIN	160,750,000	7.800		1,253,850.00		2,469,531.33	1,253,850.00	19.84%	7.80M
CORNISH	141,700,000	7.800		1,105,260.00		2,030,477.38	1,105,260.00	17.49%	7.80M
HIRAM	160,600,000	7.800		1,252,680.00		2,504,843.98	1,252,680.00	19.82%	7.80M
PARSONSFIELD	214,600,000	7.800		1,673,880.00		2,760,272.15	1,673,880.00	26.48%	7.80M
PORTER	132,650,000	7.800		1,034,670.00		2,005,758.52	1,034,670.00	16.37%	7.80M
TOTAL	810,300,000			6,320,340.00		11,770,883.36	6,320,340.00	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	11,770,883.35	6,320,340.00	5,450,543.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,770,883.35	6,320,340.00	5,450,543.35
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			4,635.47
59E LESS MAINECARE SEED - PUBLIC			39,463.87
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			5,406,444.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 53.69%	STATE SHARE % = 46.31%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 54.07%	STATE SHARE % = 45.93%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,021,222.59		