

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2012-13

574 - 574

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	307	182	489	257	746
10 ATTENDING PUPILS (OCTOBER 2011)	314	158	472	241	713
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	310.5	170.0	480.5 (66%)	249.0 (34%)	729.5

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	18.3 (17:1)	10.6 (16:1)	16.6 (15:1)	=	45.5 /	48.9 =		.93 X	2396,000 =		1470,665	757,615
B. GUIDANCE	1.0 (315:1)	0.5 (315:1)	1.1 (225:1)	=	2.6 /	2.0 =		1.30 X	100,335 =		86,088	44,348
C. LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9 /	1.0 =		.90 X	39,360 =		23,380	12,044
D. HEALTH	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9 /	1.0 =		.90 X	54,136 =		32,157	16,565
E. EDUCATION TECHS	3.5 (090:1)	1.9 (090:1)	1.1 (225:1)	=	6.5 /	7.4 =		.88 X	147,348 =		85,580	44,086
F. LIBRARY TECHS	0.7 (450:1)	0.4 (450:1)	0.6 (450:1)	=	1.7 /	0.0 =		1.70 X	0 =		16,058	8,272
G. CLERICAL	1.7 (180:1)	0.9 (180:1)	1.4 (180:1)	=	4.0 /	7.0 =		.57 X	212,513 =		79,947	41,185
H. SCHOOL ADMIN.	1.1 (275:1)	0.6 (275:1)	0.9 (284:1)	=	2.6 /	4.0 =		.65 X	276,535 =		118,634	61,114

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	17,779	9,213
B. Supplies and Equipment	346	478	166,253	119,022
C. Professional Development	59	59	28,350	14,691
D. Instructional Leadership Support	24	24	11,532	5,976
E. Co- and Extra-Curricular Student	34	114	16,337	28,386
F. System Administration/Support	220	220	105,710	54,780
G. Operations & Maintenance	1,013	1,204	486,747	299,796

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	306,335	157,809
B. Education & Library Technicians	36.00%	36,590	18,849
C. Clerical	29.00%	23,185	11,944
D. School Administrators	14.00%	16,609	8,556

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	57,908	29,833
16 Adjustment for Title I Revenues	-189,219	-97,476

17 TOTALS	2996,624	1646,607
18 E.P.S. RATES	6,236	6,613

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574 - 574

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	524.0	241.0	765.0		
	OCTOBER 2009	491.0	267.0	758.0		
	APRIL 2010	497.0	265.0	762.0		
	OCTOBER 2010	484.0	259.0	743.0		
	APRIL 2011	490.0	253.0	743.0		
	OCTOBER 2011	473.0	237.0	710.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	481.5 +	11.66	X	6,236.00	= 3,075,345.76
	9-12 PUPILS	245.0 +	8.66	X	6,613.00	= 1,677,453.58
	ADULT EDUC. COURSES AT .1	5.3		X	6,613.00	= 35,048.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,236.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,613.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7209	347.1	X .15	X	6,236.00	= 324,677.34
	9-12 DISADVANTAGED @ .7209	176.6	X .15	X	6,613.00	= 175,178.37
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,236.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,613.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	481.5		X	43.00	= 20,704.50
	9-12 STUDENT ASSESSMENT	245.0		X	43.00	= 10,535.00
	K-8 TECHNOLOGY RESOURCES	481.5		X	98.00	= 47,187.00
	9-12 TECHNOLOGY RESOURCES	245.0		X	296.00	= 72,520.00
	K-2 PUPILS	178.5	X .10	X	6,236.00	= 111,312.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 101,628.14
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,651,591.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,482,043.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,482,043.45

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574 - 574

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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					964,398.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	28,377.00	X	101.10%	=	28,689.15
35	TRANSPORTATION - EPS ALLOCATION					512,531.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					69,317.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,574,936.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,056,980.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74				
		11/01/12 ADDN TO ELEM SCHOOL	363,430.00	93,238.99	456,668.99
		05/01/13 ADDN TO ELEM SCHOOL	0.00	99,518.04	99,518.04
42	TOTAL PRINCIPAL & INTEREST		363,430.00	192,757.03	556,187.03
43	APPROVED LEASES FOR 2011-12 - RSU 74 / MSAD 74				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 74 / MSAD 74				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 74 / MSAD 74				0.00
47	TOTAL DEBT SERVICE ALLOCATION				556,187.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,613,167.20

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574 - 574

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
ANSON	346.0	48.19%	3,668,785.27	+	0.00	=	3,668,785.27
EMBDEN	124.5	17.34%	1,320,123.19		0.00		1,320,123.19
NEW PORTLAND	80.5	11.21%	853,436.04		0.00		853,436.04
SOLON	167.0	23.26%	1,770,822.69		0.00		1,770,822.69
 TOTAL	 718.0						 7,613,167.19

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION		TOWN ALLOCATION			
ANSON	127,900,000		7.800		997,620.00		3,668,785.27	997,620.00	28.50%	7.80M
EMBDEN	200,900,000		7.800		1,567,020.00	OR	1,320,123.19	1,320,123.19	37.72%	6.57M
NEW PORTLAND	65,400,000		7.800		510,120.00		853,436.04	510,120.00	14.57%	7.80M
SOLON	86,200,000		7.800		672,360.00		1,770,822.69	672,360.00	19.21%	7.80M
 TOTAL	 480,400,000				 3,747,120.00		 7,613,167.19	 3,500,223.19	 100.00%	 7.29M

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2012-13

574 - 574

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,613,167.20	3,500,223.19	4,112,944.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,613,167.20	3,500,223.19	4,112,944.01
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			72,818.54
59E LESS MAINECARE SEED - PUBLIC			1,115.85
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			4,039,009.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 45.98%	STATE SHARE % = 54.02%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 46.95%	STATE SHARE % = 53.05%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,782,714.94		