

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 78

2012-13

878 - 878

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	96	46	142	54	196
10 ATTENDING PUPILS (OCTOBER 2011)	91	52	143	49	192
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	93.5	49.0	142.5 (73%)	51.5 (27%)	194.0

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	5.5 (17:1)	3.1 (16:1)	3.4 (15:1)	=	12.0 /	21.5 =	=	.56 X	1042,869 =	=	426,325	157,682
B. GUIDANCE	0.3 (315:1)	0.2 (315:1)	0.2 (225:1)	=	0.7 /	1.0 =	=	.70 X	39,360 =	=	20,113	7,439
C. LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,066	2,613
D. HEALTH	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3 /	1.0 =	=	.30 X	45,357 =	=	9,933	3,674
E. EDUCATION TECHS	1.0 (090:1)	0.5 (090:1)	0.2 (225:1)	=	1.7 /	3.5 =	=	.49 X	64,402 =	=	23,037	8,520
F. LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.1 (450:1)	=	0.4 /	1.0 =	=	.40 X	21,786 =	=	6,361	2,353
G. CLERICAL	0.5 (180:1)	0.3 (180:1)	0.3 (180:1)	=	1.1 /	2.0 =	=	.55 X	59,453 =	=	23,870	8,829
H. SCHOOL ADMIN.	0.3 (275:1)	0.2 (275:1)	0.2 (284:1)	=	0.7 /	2.7 =	=	.26 X	180,618 =	=	34,282	12,679

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	5,273	1,906
B. Supplies and Equipment	346	478	49,305	24,617
C. Professional Development	59	59	8,408	3,039
D. Instructional Leadership Support	24	24	3,420	1,236
E. Co- and Extra-Curricular Student	34	114	4,845	5,871
F. System Administration/Support	220	220	31,350	11,330
G. Operations & Maintenance	1,013	1,204	144,353	62,006

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	88,053	32,568
B. Education & Library Technicians	36.00%	10,583	3,914
C. Clerical	29.00%	6,922	2,560
D. School Administrators	14.00%	4,799	1,775

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-22,250	-8,227
16 Adjustment for Title I Revenues	-41,375	-15,303

17 TOTALS	844,672	331,080
18 E.P.S. RATES	5,928	6,429

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	136.0	85.0	221.0		
	OCTOBER 2009	138.0	70.0	208.0		
	APRIL 2010	146.0	69.0	215.0		
	OCTOBER 2010	143.0	55.0	198.0		
	APRIL 2011	143.0	51.0	194.0		
	OCTOBER 2011	137.0	46.0	183.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	140.0 +	0.50	X	5,928.00	= 832,884.00
	9-12 PUPILS	48.5 +	14.16	X	6,429.00	= 402,841.14
	ADULT EDUC. COURSES AT .1	0.0		X	6,429.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,928.00	= 4,446.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,429.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,928.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	6,429.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,928.00	= 8,299.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,429.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	140.0		X	43.00	= 6,020.00
	9-12 STUDENT ASSESSMENT	48.5		X	43.00	= 2,085.50
	K-8 TECHNOLOGY RESOURCES	140.0		X	98.00	= 13,720.00
	9-12 TECHNOLOGY RESOURCES	48.5		X	296.00	= 14,356.00
	K-2 PUPILS	45.0	X .10	X	5,928.00	= 26,676.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 90,606.36
	OPERATING ALLOCATION					1,401,934.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,359,876.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,359,876.17

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	33,428.87	X	101.10%	=	33,796.59
32	SPECIAL EDUCATION - EPS ALLOCATION					302,409.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					201,390.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					27,599.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					565,195.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,925,071.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 78				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 78				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 78				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,925,071.95

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
DALLAS PLT	29.5	15.69%	302,043.79		0.00	302,043.79
MAGALLOWAY PLT	4.5	2.39%	46,009.22		0.00	46,009.22
RANGELEY	128.0	68.09%	1,310,781.49		0.00	1,310,781.49
RANGELEY PLT	16.5	8.78%	169,021.32		0.00	169,021.32
SANDY RIVER PLT	9.5	5.05%	97,216.13		0.00	97,216.13
 TOTAL	 188.0					 1,925,071.95

	2011 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DALLAS PLT	115,250,000	7.800		898,950.00		302,043.79	302,043.79	15.69%	2.62M
MAGALLOWAY PLT	19,050,000	7.800		148,590.00		46,009.22	46,009.22	2.39%	2.42M
RANGELEY	597,750,000	7.800		4,662,450.00		1,310,781.49	1,310,781.49	68.09%	2.19M
RANGELEY PLT	192,400,000	7.800		1,500,720.00		169,021.32	169,021.32	8.78%	0.88M
SANDY RIVER PLT	126,400,000	7.800		985,920.00		97,216.13	97,216.13	5.05%	0.77M
 TOTAL	 1,050,850,000			 8,196,630.00		 1,925,071.95	 1,925,071.95	 100.00%	 1.83M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,925,071.95	1,925,071.95	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		90,722.86-	90,722.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,925,071.95	1,834,349.09	90,722.86
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			0.00
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			90,722.86
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 95.29%	STATE SHARE % = 4.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,967,129.98		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DALLAS PLT	302,043.79	287,809.37	15.69%	2.50
MAGALLOWAY PLT	46,009.22	43,840.94	2.39%	2.30
RANGELEY	1,310,781.49	1,249,008.30	68.09%	2.09
RANGELEY PLT	169,021.32	161,055.85	8.78%	0.84
SANDY RIVER PLT	97,216.13	92,634.63	5.05%	0.73
TOTAL	1,925,071.95	1,834,349.09	100.00%	1.75