

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

2012-13

506 - 506

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,794	931	2,725	1,192	3,917
10 ATTENDING PUPILS (OCTOBER 2011)	1,786	931	2,717	1,186	3,903
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,790.0	931.0	2,721.0 (70%)	1,189.0 (30%)	3,910.0

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	105.3 (17:1)	58.2 (16:1)	79.3 (15:1)	=	242.8	253.5	=	.96 X	12204,235	=	8201,246	3514,820
B. GUIDANCE	5.1 (350:1)	2.7 (350:1)	4.8 (250:1)	=	12.6	16.0	=	.79 X	808,809	=	447,271	191,688
C. LIBRARIANS	2.2 (800:1)	1.2 (800:1)	1.5 (800:1)	=	4.9	5.0	=	.98 X	268,097	=	183,915	78,820
D. HEALTH	2.2 (800:1)	1.2 (800:1)	1.5 (800:1)	=	4.9	6.0	=	.82 X	305,795	=	175,526	75,226
E. EDUCATION TECHS	17.9 (100:1)	9.3 (100:1)	4.8 (250:1)	=	32.0	43.1	=	.74 X	812,247	=	420,744	180,319
F. LIBRARY TECHS	3.6 (500:1)	1.9 (500:1)	2.4 (500:1)	=	7.9	4.0	=	1.98 X	65,516	=	90,805	38,917
G. CLERICAL	9.0 (200:1)	4.7 (200:1)	5.9 (200:1)	=	19.6	26.4	=	.74 X	788,372	=	408,377	175,018
H. SCHOOL ADMIN.	5.9 (305:1)	3.1 (305:1)	3.8 (315:1)	=	12.8	13.0	=	.98 X	1047,674	=	718,705	308,016

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	100,677	43,993
B. Supplies and Equipment	346	478	941,466	568,342
C. Professional Development	59	59	160,539	70,151
D. Instructional Leadership Support	24	24	65,304	28,536
E. Co- and Extra-Curricular Student	34	114	92,514	135,546
F. System Administration/Support	220	220	598,620	261,580
G. Operations & Maintenance	1,013	1,204	2756,373	1431,556

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1711,512	733,505
B. Education & Library Technicians	36.00%	184,158	78,925
C. Clerical	29.00%	118,429	50,755
D. School Administrators	14.00%	100,619	43,122

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	859,781	368,545
16 Adjustment for Title I Revenues	-347,185	-148,793

17 TOTALS	17989,395	8228,586
18 E.P.S. RATES	6,611	6,921

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

2012-13

506 - 506

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	2,733.0	1,245.0	3,978.0		
	OCTOBER 2009	2,753.0	1,241.0	3,994.0		
	APRIL 2010	2,750.0	1,231.0	3,981.0		
	OCTOBER 2010	2,751.0	1,223.0	3,974.0		
	APRIL 2011	2,721.0	1,182.0	3,903.0		
	OCTOBER 2011	2,715.0	1,179.0	3,894.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,718.0 +	19.16	X	6,611.00	= 18,095,364.76
	9-12 PUPILS	1,180.5 +	36.33	X	6,921.00	= 8,421,680.43
	ADULT EDUC. COURSES AT .1	8.6		X	6,921.00	= 59,520.60
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,611.00	= 4,958.25
	9-12 EQUIV. INSTR. PUPILS	4.625		X	6,921.00	= 32,009.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4379	1,190.2	X .15	X	6,611.00	= 1,180,261.83
	9-12 DISADVANTAGED @ .4379	516.9	X .15	X	6,921.00	= 536,619.74
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	6,611.00	= 49,582.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,921.00	= 6,921.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,718.0		X	43.00	= 116,874.00
	9-12 STUDENT ASSESSMENT	1,180.5		X	43.00	= 50,761.50
	K-8 TECHNOLOGY RESOURCES	2,718.0		X	98.00	= 266,364.00
	9-12 TECHNOLOGY RESOURCES	1,180.5		X	296.00	= 349,428.00
	K-2 PUPILS	909.5	X .10	X	6,611.00	= 601,270.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					29,771,616.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					28,878,468.18
30	ADJUSTED TOTAL OPERATING ALLOCATION					28,878,468.18

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

2012-13

506 - 506

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	189,613.14	X	101.10%	=	191,698.88
32	SPECIAL EDUCATION - EPS ALLOCATION					5,429,135.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	561,640.16	X	101.10%	=	567,818.20
35	TRANSPORTATION - EPS ALLOCATION					2,433,187.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					267,030.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,888,870.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					37,767,338.30

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #06				
	11/01/12	NEW BUXTON ELEMENTARY SCHOOL	1,291,974.00	533,462.94	1,825,436.94
	05/01/13	NEW BUXTON ELEMENTARY SCHOOL	0.00	520,058.71	520,058.71
	SAD 6				
	11/01/12	ADDTN TO BONNEY EAGLE MIDDLE SCHO	424,966.00	25,054.83	450,020.83
	05/01/13	ADDTN TO BONNEY EAGLE MIDDLE SCHO	0.00	12,642.74	12,642.74
42	TOTAL PRINCIPAL & INTEREST		1,716,940.00	1,091,219.22	2,808,159.22
43	APPROVED LEASES FOR 2011-12 - RSU 06 / MSAD 06				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 06 / MSAD 06				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 06 / MSAD 06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,808,159.22
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				40,575,497.52

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

2012-13

506 - 506

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	40,575,497.52	20,095,123.50	20,480,374.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	40,575,497.52	20,095,123.50	20,480,374.02
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			96,218.00
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
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			20,576,592.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.53%		STATE SHARE % = 50.47%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.29%		STATE SHARE % = 50.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	41,468,646.03		