

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 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	343	164	507	214	721
10 ATTENDING PUPILS (OCTOBER 2010)	346	162	508	219	727
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	344.5	163.0	507.5 ( 70%)	216.5 ( 30%)	724.0

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	20.3 (17:1)	10.2 (16:1)	14.4 (15:1)	=	44.9 /	48.6 =		.92 X	2481,017 =		1597,775	684,761
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.4 /	1.4 =		1.71 X	84,884 =		101,606	43,546
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	58,716 =		36,991	15,853
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.7 =		1.29 X	31,404 =		28,358	12,153
E. EDUCATION TECHS	3.4 (100:1)	1.6 (100:1)	0.9 (250:1)	=	5.9 /	10.6 =		.56 X	204,475 =		80,154	34,352
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.4 /	0.0 =		1.40 X	0 =		13,873	5,945
G. CLERICAL	1.7 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.6 /	6.0 =		.60 X	195,186 =		81,978	35,134
H. SCHOOL ADMIN.	1.1 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.3 /	2.8 =		.82 X	196,782 =		112,953	48,408

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37		18,778	8,011
B. Supplies and Equipment	342	473		173,565	102,405
C. Professional Development	58	58		29,435	12,557
D. Instructional Leadership Support	24	24		12,180	5,196
E. Co- and Extra-Curricular Student	34	113		17,255	24,465
F. System Administration/Support	218	218		110,635	47,197
G. Operations & Maintenance	1,002	1,191		508,515	257,852

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	335,299	143,699
B. Education & Library Technicians	36.00%	33,850	14,507
C. Clerical	29.00%	23,774	10,189
D. School Administrators	14.00%	15,813	6,777

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-396,992	-170,133
16 Adjustment for Title I Revenues	-165,647	-70,991

17 TOTALS	2770,146	1271,881
18 E.P.S. RATES	5,458	5,875

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	530.0	256.0	786.0		
	OCTOBER 2008	489.0	246.0	735.0		
	APRIL 2009	503.0	234.0	737.0		
	OCTOBER 2009	499.0	229.0	728.0		
	APRIL 2010	503.0	222.0	725.0		
	OCTOBER 2010	498.0	218.0	716.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	500.5 +	3.16	X	5,458.00	= 2,748,976.28
	9-12 PUPILS	220.0 +	14.16	X	5,875.00	= 1,375,690.00
	ADULT EDUC. COURSES AT .1	0.2		X	5,875.00	= 1,175.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,458.00	= 1,364.50
	9-12 EQUIV. INSTR. PUPILS	0.625		X	5,875.00	= 3,671.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7189	359.8	X .15	X	5,458.00	= 294,568.26
	9-12 DISADVANTAGED @ .7189	158.2	X .15	X	5,875.00	= 139,413.75
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	5,458.00	= 65,496.00
	9-12 LIMITED ENGLISH PROF.	13.0	X .500	X	5,875.00	= 38,187.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	500.5		X	43.00	= 21,521.50
	9-12 STUDENT ASSESSMENT	220.0		X	43.00	= 9,460.00
	K-8 TECHNOLOGY RESOURCES	500.5		X	97.00	= 48,548.50
	9-12 TECHNOLOGY RESOURCES	220.0		X	293.00	= 64,460.00
	K-2 PUPILS	172.5	X .10	X	5,458.00	= 94,150.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,906,683.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,759,483.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,759,483.15

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	10,149.34	X	101.60%	=	10,311.73
32	SPECIAL EDUCATION - EPS ALLOCATION					1,304,152.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	192,072.69	X	101.60%	=	195,145.85
35	TRANSPORTATION - EPS ALLOCATION					533,245.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,112,074.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,871,557.29

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 37 / MSAD 37				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 37 / MSAD 37				57,600.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 37 / MSAD 37				0.00
47	TOTAL DEBT SERVICE ALLOCATION				57,600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,929,157.29

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
ADDISON	151.0	21.05%	1,458,587.61		0.00	1,458,587.61
CHERRYFIELD	129.0	17.98%	1,245,862.48		0.00	1,245,862.48
COLUMBIA	73.5	10.24%	709,545.71		0.00	709,545.71
COLUMBIA FALLS	73.5	10.24%	709,545.71		0.00	709,545.71
HARRINGTON	126.0	17.56%	1,216,760.02		0.00	1,216,760.02
MILBRIDGE	164.5	22.93%	1,588,855.77		0.00	1,588,855.77
<b>TOTAL</b>	<b>717.5</b>					<b>6,929,157.30</b>

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ADDISON	148,200,000	7.470	1,107,054.00		1,458,587.61	1,107,054.00	24.42%	7.47M
CHERRYFIELD	87,250,000	7.470	651,757.50		1,245,862.48	651,757.50	14.38%	7.47M
COLUMBIA	37,700,000	7.470	281,619.00		709,545.71	281,619.00	6.21%	7.47M
COLUMBIA FALLS	35,200,000	7.470	262,944.00		709,545.71	262,944.00	5.80%	7.47M
HARRINGTON	113,150,000	7.470	845,230.50		1,216,760.02	845,230.50	18.65%	7.47M
MILBRIDGE	185,350,000	7.470	1,384,564.50		1,588,855.77	1,384,564.50	30.54%	7.47M
<b>TOTAL</b>	<b>606,850,000</b>		<b>4,533,169.50</b>		<b>6,929,157.30</b>	<b>4,533,169.50</b>	<b>100.00%</b>	<b>7.47M</b>

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,929,157.29	4,533,169.50	2,395,987.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,929,157.29	4,533,169.50	2,395,987.79
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
59E LESS MAINECARE SEED			31,887.78
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			2,364,100.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 65.42%		STATE SHARE % = 34.58%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 65.88%		STATE SHARE % = 34.12%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,076,357.81		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	197,008.33	199,665.64	0.00	0.00
August	197,008.33	199,665.65	0.00	0.00
September	197,008.33	199,665.65	0.00	0.00
October	197,008.33	199,665.65	0.00	0.00
November	197,008.33	199,665.65	0.00	0.00
December	197,008.33	199,665.65	0.00	0.00
Janurary	197,008.33	199,665.65	0.00	0.00
February	197,008.33	199,665.65	0.00	0.00
March	197,008.33	199,665.65	0.00	0.00
April	197,008.33	199,665.65	0.00	0.00
May	197,008.33	199,665.65	0.00	0.00
June	197,008.38	167,777.87	0.00	0.00
Total	2,364,100.01	2,364,100.01	0.00	0.00