

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 50

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)	387	166	553	263	816
10 ATTENDING PUPILS (OCTOBER 2010)	388	176	564	249	813
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	387.5	171.0	558.5 (69%)	256.0 (31%)	814.5

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	22.8 (17:1)	10.7 (16:1)	17.1 (15:1)	=	50.6 /	65.6 =		.77 X	2976,142 =		1581,224	710,405
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.6 /	3.1 =		.84 X	158,343 =		91,776	41,232
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	2.0 =		.50 X	79,458 =		27,413	12,316
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	2.0 =		.50 X	107,092 =		36,947	16,599
E. EDUCATION TECHS	3.9 (100:1)	1.7 (100:1)	1.0 (250:1)	=	6.6 /	12.0 =		.55 X	204,634 =		77,659	34,890
F. LIBRARY TECHS	0.8 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.6 /	0.0 =		1.60 X	0 =		15,629	7,021
G. CLERICAL	1.9 (200:1)	0.9 (200:1)	1.3 (200:1)	=	4.1 /	6.0 =		.68 X	180,672 =		84,771	38,086
H. SCHOOL ADMIN.	1.3 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.7 /	4.0 =		.68 X	314,164 =		147,406	66,226

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	20,665	9,472
B. Supplies and Equipment	342	473	191,007	121,088
C. Professional Development	58	58	32,393	14,848
D. Instructional Leadership Support	24	24	13,404	6,144
E. Co- and Extra-Curricular Student	34	113	18,989	28,928
F. System Administration/Support	218	218	121,753	55,808
G. Operations & Maintenance	1,002	1,191	559,617	304,896

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	330,098	148,305
B. Education & Library Technicians	36.00%	33,584	15,088
C. Clerical	29.00%	24,584	11,045
D. School Administrators	14.00%	20,637	9,272

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-299,087	-134,394
16 Adjustment for Title I Revenues	-257,415	-115,650

17 TOTALS	2873,053	1401,623
18 E.P.S. RATES	5,144	5,475

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	573.0	256.0	829.0		
	OCTOBER 2008	554.0	270.0	824.0		
	APRIL 2009	556.0	264.0	820.0		
	OCTOBER 2009	546.0	259.0	805.0		
	APRIL 2010	534.0	250.0	784.0		
	OCTOBER 2010	541.0	232.0	773.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	537.5 +	13.16	X	5,144.00	= 2,832,595.04
	9-12 PUPILS	241.0 +	14.16	X	5,475.00	= 1,397,001.00
	ADULT EDUC. COURSES AT .1	0.6		X	5,475.00	= 3,285.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,144.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,475.00	= 1,368.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7948	427.2	X .15	X	5,144.00	= 329,627.52
	9-12 DISADVANTAGED @ .7948	191.5	X .15	X	5,475.00	= 157,269.38
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,144.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,475.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	537.5		X	43.00	= 23,112.50
	9-12 STUDENT ASSESSMENT	241.0		X	43.00	= 10,363.00
	K-8 TECHNOLOGY RESOURCES	537.5		X	97.00	= 52,137.50
	9-12 TECHNOLOGY RESOURCES	241.0		X	293.00	= 70,613.00
	K-2 PUPILS	213.0	X .10	X	5,144.00	= 109,567.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 121,059.25
	9-12 SMALL SCHOOL ADJUSTMENT					= 157,458.46
	OPERATING ALLOCATION					5,265,457.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,107,493.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,107,493.87

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	41,811.95	X	101.60%	=	42,480.94
32	SPECIAL EDUCATION - EPS ALLOCATION					893,685.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	328,539.35	X	101.60%	=	333,795.98
35	TRANSPORTATION - EPS ALLOCATION					606,101.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					147,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,023,064.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,130,558.02

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 2010-11 - RSU 50				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 50				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 50				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,130,558.02

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CRYSTAL	38.0	4.89%	348,684.29	0.00	348,684.29
DYER BROOK	28.5	3.67%	261,691.48	0.00	261,691.48
HERSEY	2.0	0.26%	18,539.45	0.00	18,539.45
ISLAND FALLS	152.0	19.58%	1,396,163.26	0.00	1,396,163.26
MERRILL	40.0	5.15%	367,223.74	0.00	367,223.74
MORO PLT	1.5	0.19%	13,548.06	0.00	13,548.06
MT. CHASE PLT.	24.5	3.16%	225,325.63	0.00	225,325.63
OAKFIELD	104.0	13.39%	954,781.72	0.00	954,781.72
PATTEN	144.5	18.61%	1,326,996.85	0.00	1,326,996.85
SHERMAN	132.5	17.06%	1,216,473.20	0.00	1,216,473.20
SMYRNA	44.0	5.67%	404,302.64	0.00	404,302.64
STACYVILLE	65.0	8.37%	596,827.71	0.00	596,827.71
TOTAL	776.5				7,130,558.03

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CRYSTAL	14,850,000		7.470		110,929.50		348,684.29	110,929.50	4.76%
DYER BROOK	15,750,000		7.470		117,652.50		261,691.48	117,652.50	5.05%
HERSEY	8,050,000		7.470		60,133.50		18,539.45	18,539.45	0.80%
ISLAND FALLS	72,050,000		7.470		538,213.50		1,396,163.26	538,213.50	23.10%
MERRILL	13,350,000		7.470		99,724.50		367,223.74	99,724.50	4.28%
MORO PLT	10,250,000		7.470		76,567.50		13,548.06	13,548.06	0.58%
MT. CHASE PLT.	33,950,000		7.470		253,606.50		225,325.63	225,325.63	9.67%
OAKFIELD	42,800,000		7.470		319,716.00		954,781.72	319,716.00	13.72%
PATTEN	41,300,000		7.470		308,511.00		1,326,996.85	308,511.00	13.24%
SHERMAN	41,700,000		7.470		311,499.00		1,216,473.20	311,499.00	13.37%
SMYRNA	18,950,000		7.470		141,556.50		404,302.64	141,556.50	6.08%
STACYVILLE	16,700,000		7.470		124,749.00		596,827.71	124,749.00	5.35%
TOTAL	329,700,000				2,462,859.00		7,130,558.03	2,329,964.64	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,130,558.02	2,329,964.64	4,800,593.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,130,558.02	2,329,964.64	4,800,593.38
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			25,272.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			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			4,825,865.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.68%		STATE SHARE % = 67.32%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.32%		STATE SHARE % = 67.68%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,288,521.75		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	402,155.44	395,318.44	0.00	0.00
August	402,155.44	395,318.44	0.00	0.00
September	402,155.44	395,318.45	0.00	0.00
October	402,155.44	395,318.45	0.00	0.00
November	402,155.44	395,318.45	0.00	0.00
December	402,155.44	395,318.45	0.00	0.00
Janurary	402,155.44	395,318.45	0.00	0.00
February	402,155.44	412,166.39	0.00	0.00
March	402,155.44	440,003.44	0.00	0.00
April	402,155.44	402,155.47	0.00	0.00
May	402,155.44	402,155.47	0.00	0.00
June	402,155.54	402,155.48	0.00	0.00
Total	4,825,865.38	4,825,865.38	0.00	0.00