

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 57 / MSAD 57

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)	1,488	781	2,269	1,126	3,395
10 ATTENDING PUPILS (OCTOBER 2010)	1,493	815	2,308	1,115	3,423
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,490.5	798.0	2,288.5 (67%)	1,120.5 (33%)	3,409.0

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	87.7 (17:1)	49.9 (16:1)	74.7 (15:1)	=	212.3	/	195.2	=	1.09 X	9679,648	=	7069,047	3481,769
B. GUIDANCE	4.3 (350:1)	2.3 (350:1)	4.5 (250:1)	=	11.1	/	13.9	=	.80 X	724,156	=	388,148	191,177
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3	/	1.0	=	4.30 X	60,631	=	174,678	86,035
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.4 (800:1)	=	4.3	/	6.0	=	.72 X	278,827	=	134,506	66,249
E. EDUCATION TECHS	14.9 (100:1)	8.0 (100:1)	4.5 (250:1)	=	27.4	/	34.9	=	.79 X	688,170	=	364,248	179,406
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.2 (500:1)	=	6.8	/	2.8	=	2.43 X	60,777	=	98,951	48,737
G. CLERICAL	7.5 (200:1)	4.0 (200:1)	5.6 (200:1)	=	17.1	/	15.7	=	1.09 X	491,618	=	359,029	176,835
H. SCHOOL ADMIN.	4.9 (305:1)	2.6 (305:1)	3.6 (315:1)	=	11.1	/	9.9	=	1.12 X	815,419	=	611,890	301,379

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	84,675	41,459
B. Supplies and Equipment	342	473	782,667	529,997
C. Professional Development	58	58	132,733	64,989
D. Instructional Leadership Support	24	24	54,924	26,892
E. Co- and Extra-Curricular Student	34	113	77,809	126,617
F. System Administration/Support	218	218	498,893	244,269
G. Operations & Maintenance	1,002	1,191	2293,077	1334,516

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1475,612	726,794
B. Education & Library Technicians	36.00%	166,752	82,131
C. Clerical	29.00%	104,118	51,282
D. School Administrators	14.00%	85,665	42,193

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	333,519	164,263
16 Adjustment for Title I Revenues	-341,982	-168,439

17 TOTALS	14948,958	7798,550
18 E.P.S. RATES	6,532	6,960

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,386.0	1,156.0	3,542.0		
	OCTOBER 2008	2,319.0	1,190.0	3,509.0		
	APRIL 2009	2,323.0	1,154.0	3,477.0		
	OCTOBER 2009	2,269.0	1,186.0	3,455.0		
	APRIL 2010	2,266.0	1,122.0	3,388.0		
	OCTOBER 2010	2,307.0	1,110.0	3,417.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,286.5 +	25.16	X	6,532.00	= 15,099,763.12
	9-12 PUPILS	1,116.0 +	37.00	X	6,960.00	= 8,024,880.00
	ADULT EDUC. COURSES AT .1	24.5		X	6,960.00	= 170,520.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,532.00	= 5,715.50
	9-12 EQUIV. INSTR. PUPILS	2.875		X	6,960.00	= 20,010.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4222	965.4	X .15	X	6,532.00	= 945,898.92
	9-12 DISADVANTAGED @ .4222	471.2	X .15	X	6,960.00	= 491,932.80
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,532.00	= 36,579.20
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,960.00	= 9,744.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,286.5		X	43.00	= 98,319.50
	9-12 STUDENT ASSESSMENT	1,116.0		X	43.00	= 47,988.00
	K-8 TECHNOLOGY RESOURCES	2,286.5		X	97.00	= 221,790.50
	9-12 TECHNOLOGY RESOURCES	1,116.0		X	293.00	= 326,988.00
	K-2 PUPILS	726.5	X .10	X	6,532.00	= 474,549.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,974,679.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					25,195,438.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					25,195,438.95

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	262,103.22	X	101.60%	=	266,296.87
32	SPECIAL EDUCATION - EPS ALLOCATION					3,426,053.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	105,459.79	X	101.60%	=	107,147.15
35	TRANSPORTATION - EPS ALLOCATION					2,146,450.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					143,097.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,089,045.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,284,483.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 57				
	11/01/11	NEW MASSABESIC MIDDLE SCHOOL	1,009,096.00	340,065.62	1,349,161.62
	05/01/12	NEW MASSABESIC MIDDLE SCHOOL	0.00	314,838.21	314,838.21
42	TOTAL PRINCIPAL & INTEREST		1,009,096.00	654,903.83	1,663,999.83
43	APPROVED LEASES FOR 2010-11 - RSU 57 / MSAD 57				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 57 / MSAD 57				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 57 / MSAD 57				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,663,999.83
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				32,948,483.78

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
ALFRED	363.0	10.69%	3,522,192.92	0.00	3,522,192.92	
LIMERICK	467.0	13.75%	4,530,416.52	0.00	4,530,416.52	
LYMAN	605.0	17.82%	5,871,419.81	0.00	5,871,419.81	
NEWFIELD	201.5	5.93%	1,953,845.09	0.00	1,953,845.09	
SHAPLEIGH	359.5	10.59%	3,489,244.43	0.00	3,489,244.43	
WATERBORO	1,399.5	41.22%	13,581,365.01	0.00	13,581,365.01	
TOTAL	3,395.5				32,948,483.78	

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALFRED	294,950,000	7.470	2,203,276.50		3,522,192.92	2,203,276.50	11.26%	7.47M
LIMERICK	318,350,000	7.470	2,378,074.50		4,530,416.52	2,378,074.50	12.15%	7.47M
LYMAN	512,450,000	7.470	3,828,001.50		5,871,419.81	3,828,001.50	19.56%	7.47M
NEWFIELD	280,000,000	7.470	2,091,600.00		1,953,845.09	1,953,845.09	9.98%	6.98M
SHAPLEIGH	520,600,000	7.470	3,888,882.00		3,489,244.43	3,489,244.43	17.83%	6.70M
WATERBORO	765,550,000	7.470	5,718,658.50		13,581,365.01	5,718,658.50	29.22%	7.47M
TOTAL	2,691,900,000		20,108,493.00		32,948,483.78	19,571,100.52	100.00%	7.27M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,948,483.78	19,571,100.52	13,377,383.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	32,948,483.78	19,571,100.52	13,377,383.26
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			31,097.78
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			13,346,285.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 59.40%		STATE SHARE % = 40.60%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 59.49%		STATE SHARE % = 40.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	33,727,724.17		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	973,523.80	976,115.28	0.00	0.00
August	973,523.80	976,115.28	0.00	0.00
September	973,523.80	976,115.28	0.00	0.00
October	973,523.80	0.00	0.00	0.00
November	973,523.80	1,952,230.56	1,349,161.62	1,349,161.62
December	973,523.80	976,115.29	0.00	0.00
Janurary	973,523.80	976,115.29	0.00	0.00
February	973,523.80	0.00	0.00	0.00
March	973,523.80	0.00	0.00	0.00
April	973,523.80	2,928,345.82	0.00	0.00
May	973,523.80	976,115.31	314,838.21	314,838.21
June	973,523.85	945,017.54	0.00	0.00
Total	11,682,285.65	11,682,285.65	1,663,999.83	1,663,999.83