

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 79 / MSAD 01

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)	962	443	1,405	564	1,969
10 ATTENDING PUPILS (OCTOBER 2010)	928	427	1,355	545	1,900
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	945.0	435.0	1,380.0 (71%)	554.5 (29%)	1,934.5

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	55.6 (17:1)	27.2 (16:1)	37.0 (15:1)	=	119.8	/	120.3	=	1.00 X	6136,976	=	4357,253	1779,723
B. GUIDANCE	2.7 (350:1)	1.2 (350:1)	2.2 (250:1)	=	6.1	/	7.0	=	.87 X	322,940	=	199,480	81,478
C. LIBRARIANS	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4	/	2.0	=	1.20 X	119,347	=	101,683	41,533
D. HEALTH	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4	/	3.0	=	.80 X	141,343	=	80,283	32,791
E. EDUCATION TECHS	9.5 (100:1)	4.4 (100:1)	2.2 (250:1)	=	16.1	/	27.6	=	.58 X	494,702	=	203,718	83,209
F. LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.1 (500:1)	=	3.9	/	0.0	=	3.90 X	0	=	39,198	16,010
G. CLERICAL	4.7 (200:1)	2.2 (200:1)	2.8 (200:1)	=	9.7	/	14.9	=	.65 X	453,232	=	209,167	85,434
H. SCHOOL ADMIN.	3.1 (305:1)	1.4 (305:1)	1.8 (315:1)	=	6.3	/	6.9	=	.91 X	534,471	=	345,322	141,047

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	51,060	20,517
B. Supplies and Equipment	342	473	471,960	262,279
C. Professional Development	58	58	80,040	32,161
D. Instructional Leadership Support	24	24	33,120	13,308
E. Co- and Extra-Curricular Student	34	113	46,920	62,659
F. System Administration/Support	218	218	300,840	120,881
G. Operations & Maintenance	1,002	1,191	1382,760	660,410

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	900,353	367,750
B. Education & Library Technicians	36.00%	87,450	35,719
C. Clerical	29.00%	60,658	24,776
D. School Administrators	14.00%	48,345	19,747

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-668,397	-272,973
16 Adjustment for Title I Revenues	-328,519	-134,183

17 TOTALS	8002,693	3474,274
18 E.P.S. RATES	5,799	6,266

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,434.0	610.0	2,044.0		
	OCTOBER 2008	1,424.0	631.0	2,055.0		
	APRIL 2009	1,411.0	610.0	2,021.0		
	OCTOBER 2009	1,407.0	577.0	1,984.0		
	APRIL 2010	1,393.0	561.0	1,954.0		
	OCTOBER 2010	1,339.0	541.0	1,880.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,366.0 +	35.33	X	5,799.00	= 8,126,312.67
	9-12 PUPILS	551.0 +	37.33	X	6,266.00	= 3,686,475.78
	ADULT EDUC. COURSES AT .1	10.5		X	6,266.00	= 65,793.00
	K-8 EQUIV. INSTR. PUPILS	2.250		X	5,799.00	= 13,047.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,266.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5183	708.0	X .15	X	5,799.00	= 615,853.80
	9-12 DISADVANTAGED @ .5183	285.6	X .15	X	6,266.00	= 268,435.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,799.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,266.00	= 4,386.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,366.0		X	43.00	= 58,738.00
	9-12 STUDENT ASSESSMENT	551.0		X	43.00	= 23,693.00
	K-8 TECHNOLOGY RESOURCES	1,366.0		X	97.00	= 132,502.00
	9-12 TECHNOLOGY RESOURCES	551.0		X	293.00	= 161,443.00
	K-2 PUPILS	505.5	X .10	X	5,799.00	= 293,139.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,449,820.09
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,046,325.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,046,325.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	77,583.21	X	101.60%	=	78,824.54
32	SPECIAL EDUCATION - EPS ALLOCATION					2,081,869.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,243,134.25	X	101.60%	=	1,263,024.40
35	TRANSPORTATION - EPS ALLOCATION					1,520,052.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					149,585.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,093,356.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,139,682.16

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 79 / MSAD 01				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 79 / MSAD 01				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 79 / MSAD 01				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,139,682.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
CASTLE HILL	52.5	2.76%	500,655.23	0.00 = 500,655.23
CHAPMAN	77.0	4.04%	732,843.16	0.00 = 732,843.16
MAPLETON	302.5	15.88%	2,880,581.53	0.00 = 2,880,581.53
PRESQUE ISLE	1,402.0	73.60%	13,350,806.07	0.00 = 13,350,806.07
WESTFIELD	71.0	3.72%	674,796.18	0.00 = 674,796.18
TOTAL	1,905.0			18,139,682.17

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CASTLE HILL	23,200,000	7.470	173,304.00		500,655.23	173,304.00	3.13%	7.47M
CHAPMAN	27,650,000	7.470	206,545.50		732,843.16	206,545.50	3.73%	7.47M
MAPLETON	118,150,000	7.470	882,580.50		2,880,581.53	882,580.50	15.95%	7.47M
PRESQUE ISLE	544,400,000	7.470	4,066,668.00		13,350,806.07	4,066,668.00	73.49%	7.47M
WESTFIELD	27,400,000	7.470	204,678.00		674,796.18	204,678.00	3.70%	7.47M
TOTAL	740,800,000		5,533,776.00		18,139,682.17	5,533,776.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,139,682.16	5,533,776.00	12,605,906.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,139,682.16	5,533,776.00	12,605,906.16
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			5,169.75
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			10,178.00
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			12,610,914.41
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.51%		STATE SHARE % = 69.49%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.48%		STATE SHARE % = 69.52%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,543,176.77		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,050,909.53	1,050,061.36	0.00	0.00
August	1,050,909.53	1,050,061.36	0.00	0.00
September	1,050,909.53	1,050,061.36	0.00	0.00
October	1,050,909.53	1,050,061.37	0.00	0.00
November	1,050,909.53	1,050,061.37	0.00	0.00
December	1,050,909.53	1,050,061.37	0.00	0.00
Janurary	1,050,909.53	1,050,061.37	0.00	0.00
February	1,050,909.53	1,056,846.68	0.00	0.00
March	1,050,909.53	1,050,909.54	0.00	0.00
April	1,050,909.53	1,050,909.54	0.00	0.00
May	1,050,909.53	1,050,909.54	0.00	0.00
June	1,050,909.58	1,050,909.55	0.00	0.00
Total	12,610,914.41	12,610,914.41	0.00	0.00