

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

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)	178	94	272	109	381
10 ATTENDING PUPILS (OCTOBER 2010)	170	80	250	109	359
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	174.0	87.0	261.0 (71%)	109.0 (29%)	370.0

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	10.2 (17:1)	5.4 (16:1)	7.3 (15:1)	=	22.9 /	27.6 =	=	.83 X	1250,140 =	=	736,707	300,909
B. GUIDANCE	0.5 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.1 /	2.0 =	=	.55 X	78,182 =	=	30,530	12,470
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	1.0 =	=	.40 X	60,631 =	=	17,219	7,033
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.9 =	=	.44 X	46,021 =	=	14,377	5,872
E. EDUCATION TECHS	1.7 (100:1)	0.9 (100:1)	0.4 (250:1)	=	3.0 /	6.8 =	=	.44 X	114,601 =	=	35,801	14,623
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.7 /	0.5 =	=	1.40 X	10,853 =	=	10,788	4,406
G. CLERICAL	0.9 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.8 /	2.5 =	=	.72 X	81,328 =	=	41,575	16,981
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.3 (315:1)	=	1.2 /	2.0 =	=	.60 X	129,729 =	=	55,264	22,573

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	9,657	4,033
B. Supplies and Equipment	342	473	89,262	51,557
C. Professional Development	58	58	15,138	6,322
D. Instructional Leadership Support	24	24	6,264	2,616
E. Co- and Extra-Curricular Student	34	113	8,874	12,317
F. System Administration/Support	218	218	56,898	23,762
G. Operations & Maintenance	1,002	1,191	261,522	129,819

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	151,778	61,994
B. Education & Library Technicians	36.00%	16,772	6,850
C. Clerical	29.00%	12,057	4,924
D. School Administrators	14.00%	7,737	3,160

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-114,026	-46,582
16 Adjustment for Title I Revenues	-72,854	-29,757

17 TOTALS	1391,339	615,880
18 E.P.S. RATES	5,331	5,650

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	288.0	110.0	398.0		
	OCTOBER 2008	276.0	115.0	391.0		
	APRIL 2009	276.0	115.0	391.0		
	OCTOBER 2009	274.0	113.0	387.0		
	APRIL 2010	274.0	113.0	387.0		
	OCTOBER 2010	251.0	113.0	364.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	262.5 +	10.66	X	5,331.00	= 1,456,215.96
	9-12 PUPILS	113.0 +	0.16	X	5,650.00	= 639,354.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,650.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,331.00	= 666.38
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,650.00	= 2,825.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5378	141.2	X .15	X	5,331.00	= 112,910.58
	9-12 DISADVANTAGED @ .5378	60.8	X .15	X	5,650.00	= 51,528.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,331.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,650.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	262.5		X	43.00	= 11,287.50
	9-12 STUDENT ASSESSMENT	113.0		X	43.00	= 4,859.00
	K-8 TECHNOLOGY RESOURCES	262.5		X	97.00	= 25,462.50
	9-12 TECHNOLOGY RESOURCES	113.0		X	293.00	= 33,109.00
	K-2 PUPILS	103.0	X .10	X	5,331.00	= 54,909.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 67,037.88
	OPERATING ALLOCATION					2,460,165.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,386,360.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,386,360.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	36,639.06	X	101.60%	=	37,225.28
32	SPECIAL EDUCATION - EPS ALLOCATION					448,186.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					182,369.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					21,374.34
39	TOTAL OTHER SUBSIDIZABLE COSTS					689,156.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,075,516.48

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 45 / MSAD 45				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 45 / MSAD 45				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 45 / MSAD 45				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,075,516.48

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
PERHAM	49.5	13.41%	412,426.76		0.00		412,426.76			
WADE	36.5	9.89%	304,168.58		0.00		304,168.58			
WASHBURN	283.0	76.70%	2,358,921.14		0.00		2,358,921.14			
 TOTAL	 369.0						 3,075,516.48			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
PERHAM			21,750,000	7.500	163,125.00		412,426.76	163,125.00	22.72%	7.50M
WADE			13,800,000	7.500	103,500.00		304,168.58	103,500.00	14.41%	7.50M
WASHBURN			60,200,000	7.500	451,500.00		2,358,921.14	451,500.00	62.87%	7.50M
 TOTAL			 95,750,000		 718,125.00		 3,075,516.48	 718,125.00	 100.00%	 7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								14,362.50		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								46,602.41		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								779,089.91	108.49%	8.14M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,075,516.48	779,089.91	2,296,426.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,075,516.48	779,089.91	2,296,426.57
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			16,681.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			2,313,107.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.33%	STATE SHARE % = 74.67%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 24.79%	STATE SHARE % = 75.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,149,321.44		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
PERHAM	412,426.76	177,009.23	22.72%	0.00
WADE	304,168.58	112,266.86	14.41%	0.00
WASHBURN	2,358,921.14	489,813.83	62.87%	0.00
TOTAL	3,075,516.48	779,089.91	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	192,758.96	191,368.88	0.00	0.00
August	192,758.96	191,368.88	0.00	0.00
September	192,758.96	191,368.88	0.00	0.00
October	192,758.96	191,368.88	0.00	0.00
November	192,758.96	191,368.88	0.00	0.00
December	192,758.96	191,368.88	0.00	0.00
Janurary	192,758.96	191,368.88	0.00	0.00
February	192,758.96	202,489.52	0.00	0.00
March	192,758.96	192,758.97	0.00	0.00
April	192,758.96	192,758.97	0.00	0.00
May	192,758.96	192,758.97	0.00	0.00
June	192,759.01	192,758.98	0.00	0.00
Total	2,313,107.57	2,313,107.57	0.00	0.00