

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 49 / MSAD 49

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)	1,122	527	1,649	795	2,444
10 ATTENDING PUPILS (OCTOBER 2010)	1,102	548	1,650	756	2,406
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,112.0	537.5	1,649.5 (68%)	775.5 (32%)	2,425.0

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	65.4 (17:1)	33.6 (16:1)	51.7 (15:1)	=	150.7 /	171.6 =	=	.88 X	8338,362 =	=	4989,676	2348,083
B. GUIDANCE	3.2 (350:1)	1.5 (350:1)	3.1 (250:1)	=	7.8 /	9.9 =	=	.79 X	513,672 =	=	275,945	129,856
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1 /	3.0 =	=	1.03 X	182,850 =	=	128,068	60,268
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1 /	4.0 =	=	.78 X	188,618 =	=	100,043	47,079
E. EDUCATION TECHS	11.1 (100:1)	5.4 (100:1)	3.1 (250:1)	=	19.6 /	7.5 =	=	2.61 X	145,177 =	=	257,660	121,252
F. LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.6 (500:1)	=	4.9 /	4.0 =	=	1.23 X	76,443 =	=	63,937	30,088
G. CLERICAL	5.6 (200:1)	2.7 (200:1)	3.9 (200:1)	=	12.2 /	15.9 =	=	.77 X	482,785 =	=	252,786	118,958
H. SCHOOL ADMIN.	3.6 (305:1)	1.8 (305:1)	2.5 (315:1)	=	7.9 /	7.1 =	=	1.11 X	566,825 =	=	427,840	201,336

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	61,032	28,694
B. Supplies and Equipment	342	473	564,129	366,812
C. Professional Development	58	58	95,671	44,979
D. Instructional Leadership Support	24	24	39,588	18,612
E. Co- and Extra-Curricular Student	34	113	56,083	87,632
F. System Administration/Support	218	218	359,591	169,059
G. Operations & Maintenance	1,002	1,191	1652,799	923,621

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1043,809	491,204
B. Education & Library Technicians	36.00%	115,775	54,482
C. Clerical	29.00%	73,308	34,498
D. School Administrators	14.00%	59,898	28,187

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-235,493	-110,819
16 Adjustment for Title I Revenues	-394,342	-185,572

17 TOTALS	9987,802	5008,307
18 E.P.S. RATES	6,055	6,458

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,664.0	866.0	2,530.0		
	OCTOBER 2008	1,632.0	809.0	2,441.0		
	APRIL 2009	1,656.0	791.0	2,447.0		
	OCTOBER 2009	1,634.0	803.0	2,437.0		
	APRIL 2010	1,645.0	790.0	2,435.0		
	OCTOBER 2010	1,644.0	751.0	2,395.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,644.5 +	1.33	X	6,055.00	= 9,965,500.65
	9-12 PUPILS	770.5 +	31.16	X	6,458.00	= 5,177,120.28
	ADULT EDUC. COURSES AT .1	7.5		X	6,458.00	= 48,435.00
	K-8 EQUIV. INSTR. PUPILS	1.750		X	6,055.00	= 10,596.25
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,458.00	= 13,723.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5858	963.3	X .15	X	6,055.00	= 874,917.23
	9-12 DISADVANTAGED @ .5858	451.4	X .15	X	6,458.00	= 437,271.18
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	6,055.00	= 21,192.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,458.00	= 13,561.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,644.5		X	43.00	= 70,713.50
	9-12 STUDENT ASSESSMENT	770.5		X	43.00	= 33,131.50
	K-8 TECHNOLOGY RESOURCES	1,644.5		X	97.00	= 159,516.50
	9-12 TECHNOLOGY RESOURCES	770.5		X	293.00	= 225,756.50
	K-2 PUPILS	578.5	X .10	X	6,055.00	= 350,281.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 85,275.95
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,486,993.84
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,962,384.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,962,384.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	6,000.00	X	101.60%	=	6,096.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,740,112.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	282,605.28	X	101.60%	=	287,126.96
35	TRANSPORTATION - EPS ALLOCATION					1,126,359.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					86,720.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,246,414.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,208,798.83

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 49 / MSAD 49				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 49 / MSAD 49				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 49 / MSAD 49				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,208,798.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
ALBION	317.5	13.23%	2,805,924.09	0.00
BENTON	476.0	19.83%	4,205,704.81	0.00
CLINTON	568.5	23.68%	5,022,243.56	0.00
FAIRFIELD	1,038.5	43.26%	9,174,926.37	0.00
TOTAL	2,400.5			21,208,798.83

	2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALBION	129,150,000	7.470		964,750.50		2,805,924.09	964,750.50	15.33%	7.47M
BENTON	162,500,000	7.470		1,213,875.00		4,205,704.81	1,213,875.00	19.29%	7.47M
CLINTON	165,100,000	7.470		1,233,297.00		5,022,243.56	1,233,297.00	19.60%	7.47M
FAIRFIELD	385,700,000	7.470		2,881,179.00		9,174,926.37	2,881,179.00	45.78%	7.47M
TOTAL	842,450,000			6,293,101.50		21,208,798.83	6,293,101.50	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	21,208,798.83	6,293,101.50	14,915,697.33
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,208,798.83	6,293,101.50	14,915,697.33
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			27,396.74
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			14,888,300.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.67%		STATE SHARE % = 70.33%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.80%		STATE SHARE % = 70.20%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,733,408.65		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,240,691.71	1,242,974.77	0.00	0.00
August	1,240,691.71	1,242,974.77	0.00	0.00
September	1,240,691.71	1,242,974.77	0.00	0.00
October	1,240,691.71	1,242,974.78	0.00	0.00
November	1,240,691.71	1,242,974.78	0.00	0.00
December	1,240,691.71	1,242,974.78	0.00	0.00
Janurary	1,240,691.71	1,242,974.78	0.00	0.00
February	1,240,691.71	0.00	0.00	0.00
March	1,240,691.71	0.00	0.00	0.00
April	1,240,691.71	3,728,924.27	0.00	0.00
May	1,240,691.71	1,242,974.81	0.00	0.00
June	1,240,691.78	1,215,578.08	0.00	0.00
Total	14,888,300.59	14,888,300.59	0.00	0.00