

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 55 / MSAD 55

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)	506	294	800	396	1,196
10 ATTENDING PUPILS (OCTOBER 2010)	497	288	785	396	1,181
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	501.5	291.0	792.5 (67%)	396.0 (33%)	1,188.5

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	29.5 (17:1)	18.2 (16:1)	26.4 (15:1)	=	74.1	/	77.5	=	.96 X	3685,938	=	2370,795	1167,705
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	1.6 (250:1)	=	3.8	/	5.7	=	.67 X	302,356	=	135,728	66,851
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.5	/	1.9	=	.79 X	85,936	=	45,486	22,403
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.5	/	1.6	=	.94 X	72,554	=	45,695	22,506
E. EDUCATION TECHS	5.0 (100:1)	2.9 (100:1)	1.6 (250:1)	=	9.5	/	17.9	=	.53 X	315,160	=	111,913	55,122
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.4	/	1.6	=	1.50 X	29,948	=	30,098	14,824
G. CLERICAL	2.5 (200:1)	1.5 (200:1)	2.0 (200:1)	=	6.0	/	6.0	=	1.00 X	180,422	=	120,883	59,539
H. SCHOOL ADMIN.	1.6 (305:1)	1.0 (305:1)	1.3 (315:1)	=	3.9	/	5.1	=	.76 X	380,748	=	193,877	95,491

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	29,323	14,652
B. Supplies and Equipment	342	473	271,035	187,308
C. Professional Development	58	58	45,965	22,968
D. Instructional Leadership Support	24	24	19,020	9,504
E. Co- and Extra-Curricular Student	34	113	26,945	44,748
F. System Administration/Support	218	218	172,765	86,328
G. Operations & Maintenance	1,002	1,191	794,085	471,636

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	493,564	243,098
B. Education & Library Technicians	36.00%	51,124	25,181
C. Clerical	29.00%	35,056	17,266
D. School Administrators	14.00%	27,143	13,369

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-221,441	-109,080
16 Adjustment for Title I Revenues	-175,562	-86,471

17 TOTALS	4623,496	2444,947
18 E.P.S. RATES	5,834	6,174

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	850.0	400.0	1,250.0		
	OCTOBER 2008	814.0	416.0	1,230.0		
	APRIL 2009	802.0	401.0	1,203.0		
	OCTOBER 2009	814.0	406.0	1,220.0		
	APRIL 2010	801.0	397.0	1,198.0		
	OCTOBER 2010	783.0	395.0	1,178.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	792.0 +	18.66	X	5,834.00	= 4,729,390.44
	9-12 PUPILS	396.0 +	6.50	X	6,174.00	= 2,485,035.00
	ADULT EDUC. COURSES AT .1	3.1		X	6,174.00	= 19,139.40
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,834.00	= 2,187.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,174.00	= 771.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5785	458.2	X .15	X	5,834.00	= 400,970.82
	9-12 DISADVANTAGED @ .5785	229.1	X .15	X	6,174.00	= 212,169.51
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,834.00	= 24,502.80
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,174.00	= 8,643.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	792.0		X	43.00	= 34,056.00
	9-12 STUDENT ASSESSMENT	396.0		X	43.00	= 17,028.00
	K-8 TECHNOLOGY RESOURCES	792.0		X	97.00	= 76,824.00
	9-12 TECHNOLOGY RESOURCES	396.0		X	293.00	= 116,028.00
	K-2 PUPILS	236.0	X .10	X	5,834.00	= 137,682.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,264,429.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,016,496.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,016,496.58

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	43,493.89	X	101.60%	=	44,189.79
32	SPECIAL EDUCATION - EPS ALLOCATION					1,410,652.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					902,121.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,356,963.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,373,460.00

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #55				
	11/01/11	NEW MIDDLE SCHOOL HIRAM	758,159.82	0.00	758,159.82
	05/01/12	NEW MIDDLE SCHOOL HIRAM	0.00	280,458.37	280,458.37
42	TOTAL PRINCIPAL & INTEREST		758,159.82	280,458.37	1,038,618.19
43	APPROVED LEASES FOR 2010-11 - RSU 55 / MSAD 55				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 55 / MSAD 55				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 55 / MSAD 55				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,038,618.19
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,412,078.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
BALDWIN	242.5	20.49%	2,338,334.82	0.00 = 2,338,334.82
CORNISH	198.5	16.77%	1,913,805.51	0.00 = 1,913,805.51
HIRAM	261.5	22.10%	2,522,069.28	0.00 = 2,522,069.28
PARSONSFIELD	281.0	23.74%	2,709,227.36	0.00 = 2,709,227.36
PORTER	200.0	16.90%	1,928,641.21	0.00 = 1,928,641.21
TOTAL	1,183.5			11,412,078.18

	2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BALDWIN	160,850,000	7.470	1,201,549.50	2,338,334.82	1,201,549.50	19.31%	7.47M
CORNISH	142,350,000	7.470	1,063,354.50	1,913,805.51	1,063,354.50	17.09%	7.47M
HIRAM	167,150,000	7.470	1,248,610.50	2,522,069.28	1,248,610.50	20.07%	7.47M
PARSONSFIELD	227,250,000	7.470	1,697,557.50	2,709,227.36	1,697,557.50	27.28%	7.47M
PORTER	135,350,000	7.470	1,011,064.50	1,928,641.21	1,011,064.50	16.25%	7.47M
TOTAL	832,950,000		6,222,136.50	11,412,078.18	6,222,136.50	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	11,412,078.19	6,222,136.50	5,189,941.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,412,078.19	6,222,136.50	5,189,941.69
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			2,717.60
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			5,187,224.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 54.52%		STATE SHARE % = 45.48%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 54.55%		STATE SHARE % = 45.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,660,011.08		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	345,717.15	345,943.62	0.00	0.00
August	345,717.15	345,943.62	0.00	0.00
September	345,717.15	345,943.62	0.00	0.00
October	345,717.15	345,943.62	0.00	0.00
November	345,717.15	345,943.62	758,159.82	758,159.82
December	345,717.15	345,943.62	0.00	0.00
Janurary	345,717.15	345,943.63	0.00	0.00
February	345,717.15	345,943.63	0.00	0.00
March	345,717.15	345,943.63	0.00	0.00
April	345,717.15	345,943.63	0.00	0.00
May	345,717.15	345,943.63	280,458.37	280,458.37
June	345,717.25	343,226.03	0.00	0.00
Total	4,148,605.90	4,148,605.90	1,038,618.19	1,038,618.19