

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 64 / MSAD 64

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)	557	284	841	363	1,204
10 ATTENDING PUPILS (OCTOBER 2010)	536	312	848	357	1,205
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	546.5	298.0	844.5 (70%)	360.0 (30%)	1,204.5

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	32.1 (17:1)	18.6 (16:1)	24.0 (15:1)	=	74.7 /	77.0 =		.97 X	3463,302 =		2351,582	1007,821
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.4 (250:1)	=	3.9 /	2.6 =		1.50 X	162,171 =		170,280	72,977
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =		1.60 X	51,058 =		57,185	24,508
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.6 =		1.00 X	80,464 =		56,325	24,139
E. EDUCATION TECHS	5.5 (100:1)	3.0 (100:1)	1.4 (250:1)	=	9.9 /	21.0 =		.47 X	384,920 =		126,638	54,274
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.7 (500:1)	=	2.4 /	1.9 =		1.26 X	34,289 =		30,243	12,961
G. CLERICAL	2.7 (200:1)	1.5 (200:1)	1.8 (200:1)	=	6.0 /	10.4 =		.58 X	321,255 =		130,430	55,898
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.1 (315:1)	=	3.9 /	5.1 =		.76 X	379,654 =		201,976	86,561

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	31,247	13,320
B. Supplies and Equipment	342	473	288,819	170,280
C. Professional Development	58	58	48,981	20,880
D. Instructional Leadership Support	24	24	20,268	8,640
E. Co- and Extra-Curricular Student	34	113	28,713	40,680
F. System Administration/Support	218	218	184,101	78,480
G. Operations & Maintenance	1,002	1,191	846,189	428,760

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	500,721	214,595
B. Education & Library Technicians	36.00%	56,477	24,205
C. Clerical	29.00%	37,825	16,210
D. School Administrators	14.00%	28,277	12,119

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-415,712	-178,154
16 Adjustment for Title I Revenues	-258,339	-110,716

17 TOTALS	4522,225	2078,436
18 E.P.S. RATES	5,355	5,773

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	837.0	370.0	1,207.0		
	OCTOBER 2008	841.0	377.0	1,218.0		
	APRIL 2009	851.0	362.0	1,213.0		
	OCTOBER 2009	847.0	373.0	1,220.0		
	APRIL 2010	840.0	362.0	1,202.0		
	OCTOBER 2010	847.0	355.0	1,202.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	843.5 +	0.33	X	5,355.00	= 4,518,709.65
	9-12 PUPILS	358.5 +	8.00	X	5,773.00	= 2,115,804.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,773.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,355.00	= 1,338.75
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,773.00	= 6,494.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5608	473.0	X .15	X	5,355.00	= 379,937.25
	9-12 DISADVANTAGED @ .5608	201.0	X .15	X	5,773.00	= 174,055.95
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,355.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,773.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	843.5		X	43.00	= 36,270.50
	9-12 STUDENT ASSESSMENT	358.5		X	43.00	= 15,415.50
	K-8 TECHNOLOGY RESOURCES	843.5		X	97.00	= 81,819.50
	9-12 TECHNOLOGY RESOURCES	358.5		X	293.00	= 105,040.50
	K-2 PUPILS	277.0	X .10	X	5,355.00	= 148,333.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,583,220.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,355,723.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,355,723.62

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,146,712.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	241,109.96	X	101.60%	=	244,967.72
35	TRANSPORTATION - EPS ALLOCATION					994,955.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,386,635.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,742,358.92

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 64 / MSAD 64				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 64 / MSAD 64				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 64 / MSAD 64				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,742,358.92

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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
BRADFORD	171.5	14.33%	1,396,080.03	0.00		1,396,080.03
CORINTH	474.5	39.64%	3,861,871.08	0.00		3,861,871.08
HUDSON	210.5	17.59%	1,713,680.93	0.00		1,713,680.93
KENDUSKEAG	183.5	15.33%	1,493,503.62	0.00		1,493,503.62
STETSON	157.0	13.11%	1,277,223.25	0.00		1,277,223.25
TOTAL	1,197.0					9,742,358.91

	2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRADFORD	60,700,000	7.470		453,429.00		1,396,080.03	453,429.00	13.50%	7.47M
CORINTH	139,300,000	7.470		1,040,571.00		3,861,871.08	1,040,571.00	30.99%	7.47M
HUDSON	92,650,000	7.470		692,095.50		1,713,680.93	692,095.50	20.61%	7.47M
KENDUSKEAG	73,350,000	7.470		547,924.50		1,493,503.62	547,924.50	16.32%	7.47M
STETSON	83,500,000	7.470		623,745.00		1,277,223.25	623,745.00	18.58%	7.47M
TOTAL	449,500,000			3,357,765.00		9,742,358.91	3,357,765.00	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	9,742,358.92	3,357,765.00	6,384,593.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,742,358.92	3,357,765.00	6,384,593.92
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			155.86
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			6,384,438.06
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.47%		STATE SHARE % = 65.53%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 34.47%		STATE SHARE % = 65.53%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,969,855.53		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	532,036.50	532,049.49	0.00	0.00
August	532,036.50	532,049.49	0.00	0.00
September	532,036.50	532,049.49	0.00	0.00
October	532,036.50	532,049.49	0.00	0.00
November	532,036.50	532,049.49	0.00	0.00
December	532,036.50	532,049.49	0.00	0.00
Janurary	532,036.50	532,049.49	0.00	0.00
February	532,036.50	532,049.49	0.00	0.00
March	532,036.50	532,049.50	0.00	0.00
April	532,036.50	532,049.50	0.00	0.00
May	532,036.50	532,049.50	0.00	0.00
June	532,036.56	531,893.64	0.00	0.00
Total	6,384,438.06	6,384,438.06	0.00	0.00