

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

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)	301	193	494	271	765
10 ATTENDING PUPILS (OCTOBER 2010)	301	181	482	263	745
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	301.0	187.0	488.0 (65%)	267.0 (35%)	755.0

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	17.7 (17:1)	11.7 (16:1)	17.8 (15:1)	=	47.2 /	52.5 =		.90 X	2577,869 =		1508,053	812,029
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.5 /	2.0 =		1.25 X	99,243 =		80,635	43,419
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	34,145 =		19,975	10,756
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	53,546 =		31,324	16,867
E. EDUCATION TECHS	3.0 (100:1)	1.9 (100:1)	1.1 (250:1)	=	6.0 /	7.0 =		.86 X	139,200 =		77,813	41,899
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.5 /	1.0 =		1.50 X	14,785 =		14,416	7,762
G. CLERICAL	1.5 (200:1)	0.9 (200:1)	1.3 (200:1)	=	3.7 /	7.0 =		.53 X	210,200 =		72,414	38,992
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.4 /	3.4 =		.71 X	238,515 =		110,075	59,271

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	18,056	9,879
B. Supplies and Equipment	342	473	166,896	126,291
C. Professional Development	58	58	28,304	15,486
D. Instructional Leadership Support	24	24	11,712	6,408
E. Co- and Extra-Curricular Student	34	113	16,592	30,171
F. System Administration/Support	218	218	106,384	58,206
G. Operations & Maintenance	1,002	1,191	488,976	317,997

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	311,598	167,783
B. Education & Library Technicians	36.00%	33,202	17,878
C. Clerical	29.00%	21,000	11,308
D. School Administrators	14.00%	15,411	8,298

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	69,419	37,384
16 Adjustment for Title I Revenues	-187,071	-100,731

17 TOTALS	3015,183	1737,353
18 E.P.S. RATES	6,179	6,507

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	551.0	248.0	799.0		
	OCTOBER 2008	526.0	266.0	792.0		
	APRIL 2009	524.0	241.0	765.0		
	OCTOBER 2009	491.0	267.0	758.0		
	APRIL 2010	497.0	265.0	762.0		
	OCTOBER 2010	484.0	259.0	743.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	490.5 +	21.66	X	6,179.00	= 3,164,636.64
	9-12 PUPILS	262.0 +	0.00	X	6,507.00	= 1,704,834.00
	ADULT EDUC. COURSES AT .1	7.5		X	6,507.00	= 48,802.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,179.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,507.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6694	328.3	X .15	X	6,179.00	= 304,284.86
	9-12 DISADVANTAGED @ .6694	175.4	X .15	X	6,507.00	= 171,199.17
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,179.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,507.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	490.5		X	43.00	= 21,091.50
	9-12 STUDENT ASSESSMENT	262.0		X	43.00	= 11,266.00
	K-8 TECHNOLOGY RESOURCES	490.5		X	97.00	= 47,578.50
	9-12 TECHNOLOGY RESOURCES	262.0		X	293.00	= 76,766.00
	K-2 PUPILS	169.0	X .10	X	6,179.00	= 104,425.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 70,519.86
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,725,404.13
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,553,642.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,553,642.00

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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					1,240,663.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	33,189.00	X	101.60%	=	33,720.02
35	TRANSPORTATION - EPS ALLOCATION					506,954.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					38,473.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,819,812.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,373,454.40

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74				
		11/01/11 ADDN TO ELEM SCHOOL	363,430.00	109,527.45	472,957.45
		05/01/12 ADDN TO ELEM SCHOOL	0.00	107,509.86	107,509.86
42	TOTAL PRINCIPAL & INTEREST		363,430.00	217,037.31	580,467.31
43	APPROVED LEASES FOR 2010-11 - RSU 74 / MSAD 74				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 74 / MSAD 74				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 74 / MSAD 74				0.00
47	TOTAL DEBT SERVICE ALLOCATION				580,467.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,953,921.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ANSON	371.5	50.13%	3,987,300.95	0.00
EMBDEN	121.0	16.33%	1,298,875.42	0.00
NEW PORTLAND	76.5	10.32%	820,844.72	0.00
SOLON	172.0	23.22%	1,846,900.62	0.00
 TOTAL	 741.0		 7,953,921.71	

	2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ANSON	124,950,000	7.470	933,376.50		3,987,300.95	933,376.50	27.90%	7.47M
EMBDEN	199,700,000	7.470	1,491,759.00		1,298,875.42	1,298,875.42	38.83%	6.50M
NEW PORTLAND	64,200,000	7.470	479,574.00		820,844.72	479,574.00	14.34%	7.47M
SOLON	84,750,000	7.470	633,082.50		1,846,900.62	633,082.50	18.93%	7.47M
 TOTAL	 473,600,000		 3,537,792.00		 7,953,921.71	 3,344,908.42	 100.00%	 7.06M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,953,921.71	3,344,908.42	4,609,013.29
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,953,921.71	3,344,908.42	4,609,013.29
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			32,806.96
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			4,576,206.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 42.05%	STATE SHARE % = 57.95%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 42.47%	STATE SHARE % = 57.53%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,125,683.84		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	332,978.25	335,712.16	0.00	0.00
August	332,978.25	335,712.16	0.00	0.00
September	332,978.25	335,712.16	0.00	0.00
October	332,978.25	335,712.16	0.00	0.00
November	332,978.25	335,712.16	472,957.45	472,957.45
December	332,978.25	335,712.16	0.00	0.00
Janurary	332,978.25	335,712.17	0.00	0.00
February	332,978.25	335,712.17	0.00	0.00
March	332,978.25	335,712.17	0.00	0.00
April	332,978.25	335,712.17	0.00	0.00
May	332,978.25	335,712.17	107,509.86	107,509.86
June	332,978.27	302,905.21	0.00	0.00
Total	3,995,739.02	3,995,739.02	580,467.31	580,467.31