

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2011-12

514 - 848

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	77	35	112	48	160
10 ATTENDING PUPILS (OCTOBER 2010)	65	38	103	45	148
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	71.0	36.5	107.5 (70%)	46.5 (30%)	154.0

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	4.2 (17:1)	2.3 (16:1)	3.1 (15:1)	=	9.6	/	16.6	=	.58 X	774,608	=	314,491	134,782
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5	/	2.0	=	.25 X	99,403	=	17,396	7,455
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	4,467	1,915
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	5,741	2,460
E. EDUCATION TECHS	0.7 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.3	/	11.9	=	.11 X	184,412	=	14,200	6,085
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3	/	0.9	=	.33 X	15,854	=	3,662	1,570
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.2 (200:1)	=	0.8	/	1.6	=	.50 X	48,196	=	16,869	7,229
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.4	/	1.5	=	.27 X	100,423	=	18,980	8,134

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	3,978	1,721
B. Supplies and Equipment	342	473	36,765	21,995
C. Professional Development	58	58	6,235	2,697
D. Instructional Leadership Support	24	24	2,580	1,116
E. Co- and Extra-Curricular Student	34	113	3,655	5,255
F. System Administration/Support	218	218	23,435	10,137
G. Operations & Maintenance	1,002	1,191	107,715	55,382

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	64,998	27,856
B. Education & Library Technicians	36.00%	6,430	2,756
C. Clerical	29.00%	4,892	2,096
D. School Administrators	14.00%	2,657	1,139

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-19,150	-8,207
16 Adjustment for Title I Revenues	-79,556	-34,095

17 TOTALS	560,439	259,476
18 E.P.S. RATES	5,213	5,580

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2011-12

514 - 848

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	91.0	45.0	136.0		
	OCTOBER 2008	86.0	40.0	126.0		
	APRIL 2009	83.0	38.0	121.0		
	OCTOBER 2009	78.0	39.0	117.0		
	APRIL 2010	82.0	38.0	120.0		
	OCTOBER 2010	75.0	31.0	106.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	78.5 +	4.00	X	5,213.00	= 430,072.50
	9-12 PUPILS	34.5 +	4.00	X	5,580.00	= 214,830.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,580.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,213.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,580.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8000	62.8	X .15	X	5,213.00	= 49,106.46
	9-12 DISADVANTAGED @ .8000	27.6	X .15	X	5,580.00	= 23,101.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,213.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,580.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	78.5		X	43.00	= 3,375.50
	9-12 STUDENT ASSESSMENT	34.5		X	43.00	= 1,483.50
	K-8 TECHNOLOGY RESOURCES	78.5		X	97.00	= 7,614.50
	9-12 TECHNOLOGY RESOURCES	34.5		X	293.00	= 10,108.50
	K-2 PUPILS	21.0	X .10	X	5,213.00	= 10,947.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 78,458.19
	9-12 SMALL SCHOOL ADJUSTMENT					= 50,698.96
	OPERATING ALLOCATION					879,796.61
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					853,402.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					853,402.71

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2011-12

514 - 848

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					90,061.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	57,557.16	X	101.60%	=	58,478.07
35	TRANSPORTATION - EPS ALLOCATION					84,510.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					21,653.34
39	TOTAL OTHER SUBSIDIZABLE COSTS					254,703.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,108,106.27

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 84 / MSAD 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 84 / MSAD 14				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 84 / MSAD 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,108,106.27

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2011-12

514 - 848

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
DANFORTH	94.0	84.68%	938,344.39	0.00	938,344.39
WESTON	17.0	15.32%	169,761.88	0.00	169,761.88
TOTAL	111.0				1,108,106.27

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
DANFORTH	51,150,000	7.470	382,090.50	938,344.39	382,090.50	69.24% 7.47M
WESTON	38,000,000	7.470	283,860.00	169,761.88	169,761.88	30.76% 4.47M
TOTAL	89,150,000		665,950.50	1,108,106.27	551,852.38	100.00% 6.19M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,108,106.27	551,852.38	556,253.89
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,108,106.27	551,852.38	556,253.89
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				5,000.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE				0.00
59E	LESS MAINECARE SEED				0.00
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				561,253.89
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.80%	STATE SHARE % = 50.20%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.35%	STATE SHARE % = 50.65%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		1,134,500.17		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2011-12

514 - 848

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	46,771.15	46,354.49	0.00	0.00
August	46,771.15	46,354.49	0.00	0.00
September	46,771.15	46,354.49	0.00	0.00
October	46,771.15	46,354.49	0.00	0.00
November	46,771.15	46,354.49	0.00	0.00
December	46,771.15	46,354.49	0.00	0.00
Janurary	46,771.15	46,354.49	0.00	0.00
February	46,771.15	49,687.77	0.00	0.00
March	46,771.15	46,771.17	0.00	0.00
April	46,771.15	46,771.17	0.00	0.00
May	46,771.15	46,771.17	0.00	0.00
June	46,771.24	46,771.18	0.00	0.00
Total	561,253.89	561,253.89	0.00	0.00