

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 38

2010-11

838 - 838

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	560	290	850	463	1,313
10 ATTENDING PUPILS (OCTOBER 2009)	534	317	851	447	1,298
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	547.0	303.5	850.5 (65%)	455.0 (35%)	1,305.5

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	32.2 (17:1)	19.0 (16:1)	30.3 (15:1)	=	81.5 /	105.9 =		.77 X	5427,765 =		2716,596	1462,783
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.8 (250:1)	=	4.3 /	4.6 =		.93 X	219,793 =		132,865	71,542
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.2 =		.77 X	116,335 =		58,226	31,352
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.6 =		.47 X	181,707 =		55,511	29,891
E. EDUCATION TECHS	5.5 (100:1)	3.0 (100:1)	1.8 (250:1)	=	10.3 /	7.7 =		1.34 X	147,753 =		128,693	69,296
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	4.0 =		.65 X	77,219 =		32,625	17,567
G. CLERICAL	2.7 (200:1)	1.5 (200:1)	2.3 (200:1)	=	6.5 /	10.9 =		.60 X	336,198 =		131,117	70,602
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.4 (315:1)	=	4.2 /	6.0 =		.70 X	429,670 =		195,500	105,269

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	30,618	16,380
B. Supplies and Equipment	337	466	286,619	212,030
C. Professional Development	57	57	48,479	25,935
D. Instructional Leadership Support	24	24	20,412	10,920
E. Co- and Extra-Curricular Student	33	111	28,067	50,505
F. System Administration/Support	215	215	182,858	97,825
G. Operations & Maintenance	986	1,172	838,593	533,260

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	563,008	303,158
B. Education & Library Technicians	36.00%	58,074	31,271
C. Clerical	29.00%	38,024	20,475
D. School Administrators	14.00%	27,370	14,738

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-166,729	-89,772
16 Adjustment for Title I Revenues	-110,718	-59,617

17 TOTALS	5295,807	3025,408
18 E.P.S. RATES	6,227	6,649

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	940.0	476.0	1,416.0		
	OCTOBER 2007	912.0	469.0	1,381.0		
	APRIL 2008	893.0	445.0	1,338.0		
	OCTOBER 2008	836.0	454.0	1,290.0		
	APRIL 2009	837.0	446.0	1,283.0		
	OCTOBER 2009	838.0	427.0	1,265.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	837.5 +	38.50	X	6,227.00	= 5,454,852.00
	9-12 PUPILS	436.5 +	16.33	X	6,649.00	= 3,010,866.67
	ADULT EDUC. COURSES AT .1	21.0		X	6,649.00	= 139,629.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,227.00	= 5,448.63
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,649.00	= 2,493.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3425	286.8	X .15	X	6,227.00	= 267,885.54
	9-12 DISADVANTAGED @ .3425	149.5	X .15	X	6,649.00	= 149,103.83
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,227.00	= 39,230.10
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,649.00	= 4,654.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	837.5		X	42.00	= 35,175.00
	9-12 STUDENT ASSESSMENT	436.5		X	42.00	= 18,333.00
	K-8 TECHNOLOGY RESOURCES	837.5		X	95.00	= 79,562.50
	9-12 TECHNOLOGY RESOURCES	436.5		X	288.00	= 125,712.00
	K-2 PUPILS	256.0	X .10	X	6,227.00	= 159,411.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,492,357.15
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,207,586.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,207,586.43

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	143,586.71	X	102.50%	=	147,176.38
32	SPECIAL EDUCATION - EPS ALLOCATION					1,297,013.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	144,640.20	X	102.50%	=	148,256.21
35	TRANSPORTATION - EPS ALLOCATION					720,684.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					60,504.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,373,634.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,581,221.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	MARANACOOK CSD				
	11/01/10 NEW MIDDLE SCH-READFIELD	364,500.00		98,135.72	462,635.72
	05/01/11 NEW MIDDLE SCH-READFIELD	0.00		103,764.05	103,764.05
42	TOTAL PRINCIPAL & INTEREST	364,500.00		201,899.77	566,399.77
43	APPROVED LEASES FOR 2009-10 - RSU 38				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 38				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - MARANACOOK CSD				46,940.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 38				0.00
47	TOTAL DEBT SERVICE ALLOCATION				613,339.77
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,194,560.82

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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
MANCHESTER	402.5	31.82%	3,685,144.54		195,153.56		3,880,298.10
MOUNT VERNON	244.5	19.33%	2,238,650.03		118,546.70		2,357,196.73
READFIELD	472.0	37.31%	4,320,953.57		228,850.89		4,549,804.46
WAYNE	146.0	11.54%	1,336,472.91		70,788.62		1,407,261.53
 TOTAL	 1,265.0						 12,194,560.82

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MANCHESTER	312,600,000	6.900	2,156,940.00		3,880,298.10	2,156,940.00	29.57%	6.90M
MOUNT VERNON	257,850,000	6.900	1,779,165.00		2,357,196.73	1,779,165.00	24.39%	6.90M
READFIELD	282,950,000	6.900	1,952,355.00		4,549,804.46	1,952,355.00	26.76%	6.90M
WAYNE	203,850,000	6.900	1,406,565.00		1,407,261.53	1,406,565.00	19.28%	6.90M
 TOTAL	 1,057,250,000		 7,295,025.00		 12,194,560.82	 7,295,025.00	 100.00%	 6.90M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,194,560.82	7,295,025.00	4,899,535.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,194,560.82	7,295,025.00	4,899,535.82
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			115,276.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			432,516.94
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			4,582,294.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 59.82%	STATE SHARE % = 40.18%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 62.42%	STATE SHARE % = 37.58%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,479,331.54		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	334,657.92	334,607.92	0.00	0.00
August	334,657.92	334,607.92	0.00	0.00
September	334,657.92	334,607.92	0.00	0.00
October	334,657.92	334,607.92	0.00	0.00
November	334,657.92	334,607.92	462,635.72	462,635.72
December	334,657.92	334,607.93	0.00	0.00
Janurary	334,657.92	334,607.93	0.00	0.00
February	334,657.92	334,607.93	0.00	0.00
March	334,657.92	334,607.93	0.00	0.00
April	334,657.92	334,607.93	0.00	0.00
May	334,657.92	334,607.93	103,764.05	103,764.05
June	334,657.99	335,207.93	0.00	0.00
Total	4,015,895.11	4,015,895.11	566,399.77	566,399.77