

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 78

2010-11

878 - 878

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	95	40	135	87	222
10 ATTENDING PUPILS (OCTOBER 2009)	99	43	142	70	212
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	97.0	41.5	138.5 ( 64%)	78.5 ( 36%)	217.0

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	5.7 (17:1)	2.6 (16:1)	5.2 (15:1)	=	13.5 /	21.5 =	=	.63 X	1013,066 =	=	408,468	229,764
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	=	.70 X	33,607 =	=	15,056	8,469
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,030	3,392
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	44,156 =	=	8,478	4,769
E. EDUCATION TECHS	1.0 (100:1)	0.4 (100:1)	0.3 (250:1)	=	1.7 /	3.2 =	=	.53 X	54,277 =	=	18,411	10,356
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	1.0 =	=	.50 X	19,816 =	=	6,341	3,567
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.1 /	1.0 =	=	1.10 X	26,600 =	=	18,726	10,534
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	2.7 =	=	.22 X	175,837 =	=	24,758	13,926

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	4,986	2,826
B. Supplies and Equipment	337	466	46,675	36,581
C. Professional Development	57	57	7,895	4,475
D. Instructional Leadership Support	24	24	3,324	1,884
E. Co- and Extra-Curricular Student	33	111	4,571	8,714
F. System Administration/Support	215	215	29,778	16,878
G. Operations & Maintenance	986	1,172	136,561	92,002

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	83,226	46,815
B. Education & Library Technicians	36.00%	8,911	5,012
C. Clerical	29.00%	5,431	3,055
D. School Administrators	14.00%	3,466	1,950

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-24,491	-13,777
16 Adjustment for Title I Revenues	-29,802	-16,763

17 TOTALS	786,798	474,427
18 E.P.S. RATES	5,681	6,044

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	117.0	79.0	196.0		
	OCTOBER 2007	130.0	79.0	209.0		
	APRIL 2008	129.0	79.0	208.0		
	OCTOBER 2008	129.0	80.0	209.0		
	APRIL 2009	127.0	78.0	205.0		
	OCTOBER 2009	125.0	67.0	192.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	126.0 +	0.16	X	5,681.00	= 716,714.96
	9-12 PUPILS	72.5 +	4.50	X	6,044.00	= 465,388.00
	ADULT EDUC. COURSES AT .1	0.7		X	6,044.00	= 4,230.80
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,681.00	= 4,260.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,044.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4880	61.5	X .15	X	5,681.00	= 52,407.23
	9-12 DISADVANTAGED @ .4880	35.4	X .15	X	6,044.00	= 32,093.64
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,681.00	= 7,953.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,044.00	= 8,461.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	126.0		X	42.00	= 5,292.00
	9-12 STUDENT ASSESSMENT	72.5		X	42.00	= 3,045.00
	K-8 TECHNOLOGY RESOURCES	126.0		X	95.00	= 11,970.00
	9-12 TECHNOLOGY RESOURCES	72.5		X	288.00	= 20,880.00
	K-2 PUPILS	45.5	X .10	X	5,681.00	= 25,848.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 116,654.62
	OPERATING ALLOCATION					1,475,200.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,430,944.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,430,944.53

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	54,419.34	X	102.50%	=	55,779.82
32	SPECIAL EDUCATION - EPS ALLOCATION					293,191.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					147,867.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					27,599.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					524,438.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,955,382.86

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - RSU 78				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 78				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 78				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,955,382.86

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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
DALLAS PLT	43.0	21.66%	423,535.93	+	0.00	=	423,535.93
MAGALLOWAY PLT	4.0	2.02%	39,498.73		0.00		39,498.73
RANGELEY	140.5	70.78%	1,384,019.99		0.00		1,384,019.99
SANDY RIVER PLT	11.0	5.54%	108,328.21		0.00		108,328.21
<b>TOTAL</b>	<b>198.5</b>						<b>1,955,382.86</b>

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION		TOWN ALLOCATION			
DALLAS PLT	123,900,000	6.900	854,910.00	OR	423,535.93		423,535.93	21.66% 3.42M
MAGALLOWAY PLT	16,500,000	6.900	113,850.00		39,498.73		39,498.73	2.02% 2.39M
RANGELEY	596,150,000	6.900	4,113,435.00		1,384,019.99		1,384,019.99	70.78% 2.32M
SANDY RIVER PLT	99,550,000	6.900	686,895.00		108,328.21		108,328.21	5.54% 1.09M
<b>TOTAL</b>	<b>836,100,000</b>		<b>5,769,090.00</b>		<b>1,955,382.86</b>		<b>1,955,382.86</b>	<b>100.00% 2.34M</b>

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,955,382.86	1,955,382.86	0.00
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		102,617.16-	102,617.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,955,382.86	1,852,765.70	102,617.16
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			29,319.19
60 ADJUSTED STATE CONTRIBUTION			73,297.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 96.25%	STATE SHARE % = 3.75%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,999,638.88		

## \*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DALLAS PLT	423,535.93	401,309.05	21.66%	3.24
MAGALLOWAY PLT	39,498.73	37,425.87	2.02%	2.27
RANGELEY	1,384,019.99	1,311,387.56	70.78%	2.20
SANDY RIVER PLT	108,328.21	102,643.22	5.54%	1.03
TOTAL	1,955,382.86	1,852,765.70	100.00%	2.22

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,108.16	6,108.16	0.00	0.00
August	6,108.16	6,108.16	0.00	0.00
September	6,108.16	6,108.16	0.00	0.00
October	6,108.16	6,108.16	0.00	0.00
November	6,108.16	6,108.16	0.00	0.00
December	6,108.16	6,108.16	0.00	0.00
Janurary	6,108.16	6,108.16	0.00	0.00
February	6,108.16	6,108.17	0.00	0.00
March	6,108.16	6,108.17	0.00	0.00
April	6,108.16	6,108.17	0.00	0.00
May	6,108.16	6,108.17	0.00	0.00
June	6,108.21	6,108.17	0.00	0.00
Total	73,297.97	73,297.97	0.00	0.00