

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 78

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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)	107	44	151	69	220
10 ATTENDING PUPILS (OCTOBER 2010)	97	46	143	57	200
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	102.0	45.0	147.0 (70%)	63.0 (30%)	210.0

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	6.0 (17:1)	2.8 (16:1)	4.2 (15:1)	=	13.0	/	21.0	=	.62 X	1001,206	=	434,524	186,224
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7	/	1.0	=	.70 X	34,145	=	16,731	7,171
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	6,701	2,872
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	1.0	=	.30 X	45,346	=	9,523	4,081
E. EDUCATION TECHS	1.0 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.8	/	3.0	=	.60 X	55,051	=	23,122	9,909
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4	/	1.0	=	.40 X	21,549	=	6,034	2,586
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.3 (200:1)	=	1.0	/	2.0	=	.50 X	56,554	=	19,794	8,483
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6	/	2.8	=	.21 X	184,747	=	27,158	11,639

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	5,439	2,331
B. Supplies and Equipment	342	473	50,274	29,799
C. Professional Development	58	58	8,526	3,654
D. Instructional Leadership Support	24	24	3,528	1,512
E. Co- and Extra-Curricular Student	34	113	4,998	7,119
F. System Administration/Support	218	218	32,046	13,734
G. Operations & Maintenance	1,002	1,191	147,294	75,033

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	88,821	38,066
B. Education & Library Technicians	36.00%	10,496	4,498
C. Clerical	29.00%	5,740	2,460
D. School Administrators	14.00%	3,802	1,629

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-26,315	-11,277
16 Adjustment for Title I Revenues	-59,426	-25,468

17 TOTALS	818,808	376,053
18 E.P.S. RATES	5,570	5,969

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	140.0	84.0	224.0		
	OCTOBER 2008	138.0	88.0	226.0		
	APRIL 2009	136.0	85.0	221.0		
	OCTOBER 2009	138.0	70.0	208.0		
	APRIL 2010	146.0	69.0	215.0		
	OCTOBER 2010	143.0	55.0	198.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	144.5 +	0.00	X	5,570.00	= 804,865.00
	9-12 PUPILS	62.0 +	13.16	X	5,969.00	= 448,630.04
	ADULT EDUC. COURSES AT .1	0.3		X	5,969.00	= 1,790.70
	K-8 EQUIV. INSTR. PUPILS	1.250		X	5,570.00	= 6,962.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,969.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4755	68.7	X .15	X	5,570.00	= 57,398.85
	9-12 DISADVANTAGED @ .4755	29.5	X .15	X	5,969.00	= 26,412.83
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,570.00	= 3,899.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,969.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	144.5		X	43.00	= 6,213.50
	9-12 STUDENT ASSESSMENT	62.0		X	43.00	= 2,666.00
	K-8 TECHNOLOGY RESOURCES	144.5		X	97.00	= 14,016.50
	9-12 TECHNOLOGY RESOURCES	62.0		X	293.00	= 18,166.00
	K-2 PUPILS	51.0	X .10	X	5,570.00	= 28,407.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 105,767.74
	OPERATING ALLOCATION					1,525,195.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,479,439.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,479,439.79

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	28,756.52	X	101.60%	=	29,216.62
32	SPECIAL EDUCATION - EPS ALLOCATION					247,356.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					205,803.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					27,599.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					509,976.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,989,415.86

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 78				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 78				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 78				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,989,415.86

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
DALLAS PLT	37.5	18.20%	362,073.69		0.00		362,073.69
MAGALLOWAY PLT	3.0	1.46%	29,045.47		0.00		29,045.47
RANGELEY	135.5	65.78%	1,308,637.75		0.00		1,308,637.75
RANGELEY PLT	18.0	8.74%	173,874.95		0.00		173,874.95
SANDY RIVER PLT	12.0	5.82%	115,784.00		0.00		115,784.00
TOTAL	206.0						1,989,415.86

	2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DALLAS PLT	125,100,000	7.470		934,497.00		362,073.69	362,073.69	18.20%	2.89M
MAGALLOWAY PLT	17,200,000	7.470		128,484.00		29,045.47	29,045.47	1.46%	1.69M
RANGELEY	643,900,000	7.470		4,809,933.00		1,308,637.75	1,308,637.75	65.78%	2.03M
RANGELEY PLT	210,300,000	7.470		1,570,941.00		173,874.95	173,874.95	8.74%	0.83M
SANDY RIVER PLT	113,900,000	7.470		850,833.00		115,784.00	115,784.00	5.82%	1.02M
TOTAL	1,110,400,000			8,294,688.00		1,989,415.86	1,989,415.86	100.00%	1.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,989,415.86	1,989,415.86	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		74,206.93-	74,206.93
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,989,415.86	1,915,208.93	74,206.93
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			0.00
60 ADJUSTED STATE CONTRIBUTION			74,206.93
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 % = 96.27% STATE SHARE % = 3.73%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,035,171.73		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DALLAS PLT	362,073.69	348,568.03	18.20%	2.79
MAGALLOWAY PLT	29,045.47	27,962.05	1.46%	1.63
RANGELEY	1,308,637.75	1,259,824.43	65.78%	1.96
RANGELEY PLT	173,874.95	167,389.26	8.74%	0.80
SANDY RIVER PLT	115,784.00	111,465.16	5.82%	0.98
TOTAL	1,989,415.86	1,915,208.93	100.00%	1.72

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,183.91	6,183.91	0.00	0.00
August	6,183.91	6,183.91	0.00	0.00
September	6,183.91	6,183.91	0.00	0.00
October	6,183.91	6,183.91	0.00	0.00
November	6,183.91	6,183.91	0.00	0.00
December	6,183.91	6,183.91	0.00	0.00
Janurary	6,183.91	6,183.91	0.00	0.00
February	6,183.91	6,183.91	0.00	0.00
March	6,183.91	6,183.91	0.00	0.00
April	6,183.91	6,183.91	0.00	0.00
May	6,183.91	6,183.91	0.00	0.00
June	6,183.92	6,183.92	0.00	0.00
Total	74,206.93	74,206.93	0.00	0.00