

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 67

2010-11

867 - 867

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	526	274	800	413	1,213
10 ATTENDING PUPILS (OCTOBER 2009)	541	269	810	399	1,209
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	533.5	271.5	805.0 (66%)	406.0 (34%)	1,211.0

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	31.4 (17:1)	17.0 (16:1)	27.1 (15:1)	=	75.5 /	83.6 =	=	.90 X	3750,936 =	=	2228,056	1147,786
B. GUIDANCE	1.5 (350:1)	0.8 (350:1)	1.6 (250:1)	=	3.9 /	4.7 =	=	.83 X	207,921 =	=	113,899	58,675
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	0.0 =	=	1.50 X	0 =	=	31,094	16,018
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	2.0 =	=	.75 X	96,859 =	=	47,945	24,699
E. EDUCATION TECHS	5.3 (100:1)	2.7 (100:1)	1.6 (250:1)	=	9.6 /	15.4 =	=	.62 X	249,306 =	=	102,016	52,554
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.8 (500:1)	=	2.4 /	3.0 =	=	.80 X	60,376 =	=	31,879	16,422
G. CLERICAL	2.7 (200:1)	1.4 (200:1)	2.0 (200:1)	=	6.1 /	7.1 =	=	.86 X	207,482 =	=	117,767	60,668
H. SCHOOL ADMIN.	1.7 (305:1)	0.9 (305:1)	1.3 (315:1)	=	3.9 /	5.0 =	=	.78 X	376,135 =	=	193,634	99,751

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	28,980	14,616
B. Supplies and Equipment	337	466	271,285	189,196
C. Professional Development	57	57	45,885	23,142
D. Instructional Leadership Support	24	24	19,320	9,744
E. Co- and Extra-Curricular Student	33	111	26,565	45,066
F. System Administration/Support	215	215	173,075	87,290
G. Operations & Maintenance	986	1,172	793,730	475,832

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	459,989	236,964
B. Education & Library Technicians	36.00%	48,202	24,831
C. Clerical	29.00%	34,152	17,594
D. School Administrators	14.00%	27,109	13,965

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-485,061	-249,836
16 Adjustment for Title I Revenues	-284,114	-146,362

17 TOTALS	4025,406	2218,614
18 E.P.S. RATES	5,001	5,465

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	806.0	416.0	1,222.0		
	OCTOBER 2007	788.0	431.0	1,219.0		
	APRIL 2008	798.0	424.0	1,222.0		
	OCTOBER 2008	767.0	409.0	1,176.0		
	APRIL 2009	763.0	386.0	1,149.0		
	OCTOBER 2009	764.0	371.0	1,135.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	763.5 +	17.50	X	5,001.00	= 3,905,781.00
	9-12 PUPILS	378.5 +	27.66	X	5,465.00	= 2,219,664.40
	ADULT EDUC. COURSES AT .1	1.7		X	5,465.00	= 9,290.50
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,001.00	= 3,125.63
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,465.00	= 7,514.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6126	467.7	X .15	X	5,001.00	= 350,845.16
	9-12 DISADVANTAGED @ .6126	231.9	X .15	X	5,465.00	= 190,100.03
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,001.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,465.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	763.5		X	42.00	= 32,067.00
	9-12 STUDENT ASSESSMENT	378.5		X	42.00	= 15,897.00
	K-8 TECHNOLOGY RESOURCES	763.5		X	95.00	= 72,532.50
	9-12 TECHNOLOGY RESOURCES	378.5		X	288.00	= 109,008.00
	K-2 PUPILS	255.0	X .10	X	5,001.00	= 127,525.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,043,351.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,832,050.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,832,050.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	13,483.12	X	102.50%	=	13,820.20
32	SPECIAL EDUCATION - EPS ALLOCATION					1,149,242.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	571,691.26	X	102.50%	=	585,983.54
35	TRANSPORTATION - EPS ALLOCATION					610,890.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					94,885.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,454,821.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,286,872.55

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 2009-10 - RSU 67				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 67				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 67				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,286,872.55

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
CHESTER	72.0	6.42%	596,217.22	0.00	596,217.22
LINCOLN	946.5	84.43%	7,840,906.49	0.00	7,840,906.49
MATTAWAMKEAG	102.5	9.15%	849,748.84	0.00	849,748.84
TOTAL	1,121.0				9,286,872.55

	2009 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
CHESTER	51,100,000	6.900	352,590.00	596,217.22	352,590.00	13.18%	6.90M
LINCOLN	303,950,000	6.900	2,097,255.00	7,840,906.49	2,097,255.00	78.40%	6.90M
MATTAWAMKEAG	32,650,000	6.900	225,285.00	849,748.84	225,285.00	8.42%	6.90M
TOTAL	387,700,000		2,675,130.00	9,286,872.55	2,675,130.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,286,872.55	2,675,130.00	6,611,742.55
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,286,872.55	2,675,130.00	6,611,742.55
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			44,316.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			196,176.20
60 ADJUSTED STATE CONTRIBUTION			6,459,882.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 28.81% STATE SHARE % = 71.19%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 30.44% STATE SHARE % = 69.56%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,498,173.09		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	538,323.52	534,630.52	0.00	0.00
August	538,323.52	534,630.53	0.00	0.00
September	538,323.52	534,630.53	0.00	0.00
October	538,323.52	534,630.53	0.00	0.00
November	538,323.52	534,630.53	0.00	0.00
December	538,323.52	534,630.53	0.00	0.00
Janurary	538,323.52	534,630.53	0.00	0.00
February	538,323.52	534,630.53	0.00	0.00
March	538,323.52	534,630.53	0.00	0.00
April	538,323.52	534,630.53	0.00	0.00
May	538,323.52	575,253.43	0.00	0.00
June	538,323.63	538,323.63	0.00	0.00
Total	6,459,882.35	6,459,882.35	0.00	0.00