

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 10 WFSD

2011-12

810 - 810

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,245	670	1,915	978	2,893
10 ATTENDING PUPILS (OCTOBER 2010)	1,225	669	1,894	959	2,853
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,235.0	669.5	1,904.5 (66%)	968.5 (34%)	2,873.0

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	72.6 (17:1)	41.8 (16:1)	64.6 (15:1)	=	179.0	220.3	=	.81 X	10579,501	=	5655,801	2913,595
B. GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.9 (250:1)	=	9.3	16.0	=	.58 X	818,836	=	313,451	161,474
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	5.7	=	.61 X	314,131	=	126,469	65,151
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	5.7	=	.61 X	287,846	=	115,887	59,699
E. EDUCATION TECHS	12.4 (100:1)	6.7 (100:1)	3.9 (250:1)	=	23.0	30.0	=	.77 X	551,298	=	280,169	144,330
F. LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.7	4.9	=	1.16 X	100,162	=	76,684	39,504
G. CLERICAL	6.2 (200:1)	3.3 (200:1)	4.8 (200:1)	=	14.3	16.7	=	.86 X	520,719	=	295,560	152,258
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	3.1 (315:1)	=	9.3	12.0	=	.78 X	907,328	=	467,093	240,623

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	70,467	35,835
B. Supplies and Equipment	342	473	651,339	458,101
C. Professional Development	58	58	110,461	56,173
D. Instructional Leadership Support	24	24	45,708	23,244
E. Co- and Extra-Curricular Student	34	113	64,753	109,441
F. System Administration/Support	218	218	415,181	211,133
G. Operations & Maintenance	1,002	1,191	1908,309	1153,484

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1180,206	607,985
B. Education & Library Technicians	36.00%	128,467	66,180
C. Clerical	29.00%	85,712	44,155
D. School Administrators	14.00%	65,393	33,687

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-620,295	-319,513
16 Adjustment for Title I Revenues	-651,256	-335,495

17 TOTALS	10785,558	5921,043
18 E.P.S. RATES	5,663	6,114

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,992.0	1,093.0	3,085.0		
	OCTOBER 2008	1,917.0	1,058.0	2,975.0		
	APRIL 2009	1,913.0	1,060.0	2,973.0		
	OCTOBER 2009	1,922.0	1,027.0	2,949.0		
	APRIL 2010	1,912.0	985.0	2,897.0		
	OCTOBER 2010	1,886.0	968.0	2,854.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,899.0 +	24.66	X	5,663.00	= 10,893,686.58
	9-12 PUPILS	976.5 +	55.33	X	6,114.00	= 6,308,608.62
	ADULT EDUC. COURSES AT .1	29.6		X	6,114.00	= 180,974.40
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,663.00	= 1,415.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,114.00	= 764.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5414	1,028.1	X .15	X	5,663.00	= 873,319.55
	9-12 DISADVANTAGED @ .5414	528.7	X .15	X	6,114.00	= 484,870.77
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	5,663.00	= 31,146.50
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	6,114.00	= 18,342.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,899.0		X	43.00	= 81,657.00
	9-12 STUDENT ASSESSMENT	976.5		X	43.00	= 41,989.50
	K-8 TECHNOLOGY RESOURCES	1,899.0		X	97.00	= 184,203.00
	9-12 TECHNOLOGY RESOURCES	976.5		X	293.00	= 286,114.50
	K-2 PUPILS	663.5	X .10	X	5,663.00	= 375,740.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,762,832.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,169,947.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,169,947.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	253,285.34	X	101.60%	=	257,337.91
32	SPECIAL EDUCATION - EPS ALLOCATION					4,149,526.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,730,011.00	X	101.60%	=	1,757,691.18
35	TRANSPORTATION - EPS ALLOCATION					1,698,210.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					59,596.01
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,922,361.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,092,308.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 21 DIXFIELD					
	11/01/11	ADDN TO DIRIGO HS	214,800.00	32,663.24		247,463.24
	05/01/12	ADDN TO DIRIGO HS	0.00	34,666.74		34,666.74
	SAD #21					
	11/01/11	NEW ELEMENTARY SCHOOL PERU	674,126.00	259,538.58		933,664.58
	05/01/12	NEW ELEMENTARY SCHOOL PERU	0.00	242,685.44		242,685.44
	SAD 39 SUMNER					
	11/01/11	ELEM ADDTN	119,666.66	3,326.79		122,993.45
	SAD 39					
	11/01/11	REGION 11 FACILITY	62,475.00	10,309.55		72,784.55
	05/01/12	REGION 11 FACILITY	0.00	9,021.07		9,021.07
42	TOTAL PRINCIPAL & INTEREST		1,071,067.66	592,211.41		1,663,279.07
43	APPROVED LEASES FOR 2010-11 - RSU 10 WFSD					0.00
43	APPROVED LEASES FOR 2010-11 - S.A.D. 21					23,296.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 10 WFSD					0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 10 WFSD					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,686,575.07
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					28,778,883.70

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BUCKFIELD	334.0 11.72%	3,175,218.57	111,587.10	3,286,805.67	
BYRON	25.0 0.88%	238,412.32	0.00	238,412.32	
CANTON	139.5 4.90%	1,327,523.12	228,785.56	1,556,308.68	
CARTHAGE	96.0 3.37%	913,010.80	157,443.83	1,070,454.63	
DIXFIELD	449.5 15.77%	4,272,457.07	737,197.91	5,009,654.98	
HANOVER	20.0 0.70%	189,646.16	0.00	189,646.16	
HARTFORD	150.0 5.26%	1,425,055.43	50,113.96	1,475,169.39	
MEXICO	407.5 14.30%	3,874,200.13	0.00	3,874,200.13	
PERU	218.5 7.67%	2,077,980.07	358,348.71	2,436,328.78	
ROXBURY	28.5 1.00%	270,923.09	0.00	270,923.09	
RUMFORD	852.0 29.90%	8,100,600.28	0.00	8,100,600.28	
SUMNER	129.0 4.53%	1,227,281.58	43,098.01	1,270,379.59	
TOTAL	2,849.5			28,778,883.70	

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BUCKFIELD	130,450,000	7.470	974,461.50		3,286,805.67	974,461.50	8.74%	7.47M
BYRON	25,900,000	7.470	193,473.00		238,412.32	193,473.00	1.74%	7.47M
CANTON	59,300,000	7.470	442,971.00		1,556,308.68	442,971.00	3.97%	7.47M
CARTHAGE	28,850,000	7.470	215,509.50		1,070,454.63	215,509.50	1.93%	7.47M
DIXFIELD	147,250,000	7.470	1,099,957.50		5,009,654.98	1,099,957.50	9.86%	7.47M
HANOVER	38,750,000	7.470	289,462.50		189,646.16	189,646.16	1.70%	4.89M
HARTFORD	116,900,000	7.470	873,243.00		1,475,169.39	873,243.00	7.83%	7.47M
MEXICO	111,800,000	7.470	835,146.00		3,874,200.13	835,146.00	7.49%	7.47M
PERU	135,550,000	7.470	1,012,558.50		2,436,328.78	1,012,558.50	9.08%	7.47M
ROXBURY	50,100,000	7.470	374,247.00		270,923.09	270,923.09	2.43%	5.41M
RUMFORD	608,130,000	7.470	4,542,731.10		8,100,600.28	4,542,731.10	40.74%	7.47M
SUMNER	67,000,000	7.470	500,490.00		1,270,379.59	500,490.00	4.49%	7.47M
TOTAL	1,519,980,000		11,354,250.60		28,778,883.70	11,151,110.35	100.00%	7.34M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,778,883.70	11,151,110.35	17,627,773.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,778,883.70	11,151,110.35	17,627,773.35
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			11,310.89
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			17,616,462.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.75%		STATE SHARE % = 61.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.79%		STATE SHARE % = 61.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,371,768.68		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,329,431.94	1,330,374.52	0.00	0.00
August	1,329,431.94	1,330,374.52	0.00	0.00
September	1,329,431.94	1,330,374.52	0.00	0.00
October	1,329,431.94	1,330,374.52	0.00	0.00
November	1,329,431.94	1,330,374.52	1,376,905.82	1,376,905.82
December	1,329,431.94	1,330,374.52	0.00	0.00
Janurary	1,329,431.94	1,330,374.52	0.00	0.00
February	1,329,431.94	1,330,374.52	0.00	0.00
March	1,329,431.94	1,330,374.53	0.00	0.00
April	1,329,431.94	1,330,374.53	0.00	0.00
May	1,329,431.94	1,330,374.53	286,373.25	286,373.25
June	1,329,432.05	1,319,063.64	0.00	0.00
Total	15,953,183.39	15,953,183.39	1,663,279.07	1,663,279.07