

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 44 / MSAD 44

2011-12

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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)	407	204	611	276	887
10 ATTENDING PUPILS (OCTOBER 2010)	396	208	604	275	879
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	401.5	206.0	607.5 (69%)	275.5 (31%)	883.0

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	23.6 (17:1)	12.9 (16:1)	18.4 (15:1)	=	54.9 /	64.3 =		.85 X	3066,579 =		1798,548	808,044
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.8 /	5.0 =		.56 X	216,038 =		83,477	37,504
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =		1.10 X	57,440 =		43,597	19,587
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =		1.10 X	53,546 =		40,642	18,259
E. EDUCATION TECHS	4.0 (100:1)	2.1 (100:1)	1.1 (250:1)	=	7.2 /	4.1 =		1.76 X	74,052 =		89,929	40,403
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8 /	2.0 =		.90 X	41,210 =		25,591	11,498
G. CLERICAL	2.0 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.4 /	7.0 =		.63 X	217,707 =		94,637	42,518
H. SCHOOL ADMIN.	1.3 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.9 /	4.5 =		.64 X	328,075 =		144,878	65,090

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	22,478	10,194
B. Supplies and Equipment	342	473	207,765	130,312
C. Professional Development	58	58	35,235	15,979
D. Instructional Leadership Support	24	24	14,580	6,612
E. Co- and Extra-Curricular Student	34	113	20,655	31,132
F. System Administration/Support	218	218	132,435	60,059
G. Operations & Maintenance	1,002	1,191	608,715	328,121

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	373,590	167,845
B. Education & Library Technicians	36.00%	41,587	18,684
C. Clerical	29.00%	27,445	12,330
D. School Administrators	14.00%	20,283	9,113

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-196,467	-88,274
16 Adjustment for Title I Revenues	-163,442	-73,430

17 TOTALS	3466,157	1671,578
18 E.P.S. RATES	5,706	6,067

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	551.0	230.0	781.0		
	OCTOBER 2008	539.0	244.0	783.0		
	APRIL 2009	545.0	237.0	782.0		
	OCTOBER 2009	528.0	246.0	774.0		
	APRIL 2010	524.0	240.0	764.0		
	OCTOBER 2010	518.0	238.0	756.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	521.0 +	13.16	X	5,706.00	= 3,047,916.96
	9-12 PUPILS	239.0 +	0.16	X	6,067.00	= 1,450,983.72
	ADULT EDUC. COURSES AT .1	6.0		X	6,067.00	= 36,402.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,706.00	= 2,853.00
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,067.00	= 12,892.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4710	245.4	X .15	X	5,706.00	= 210,037.86
	9-12 DISADVANTAGED @ .4710	112.6	X .15	X	6,067.00	= 102,471.63
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,706.00	= 3,994.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,067.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	521.0		X	43.00	= 22,403.00
	9-12 STUDENT ASSESSMENT	239.0		X	43.00	= 10,277.00
	K-8 TECHNOLOGY RESOURCES	521.0		X	97.00	= 50,537.00
	9-12 TECHNOLOGY RESOURCES	239.0		X	293.00	= 70,027.00
	K-2 PUPILS	176.0	X .10	X	5,706.00	= 100,425.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 89,149.46
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,210,370.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,054,059.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,054,059.68

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	22,000.00	X	101.60%	=	22,352.00
32	SPECIAL EDUCATION - EPS ALLOCATION					772,131.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	428,701.04	X	101.60%	=	435,560.26
35	TRANSPORTATION - EPS ALLOCATION					709,998.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					116,520.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,056,562.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,110,622.28

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 44				
	11/01/11	ADDN & REN TO CRESCENT PARK SCHOO	242,250.00	18,839.65	261,089.65
	05/01/12	ADDN & REN TO CRESCENT PARK SCHOO	0.00	12,839.25	12,839.25
42	TOTAL PRINCIPAL & INTEREST		242,250.00	31,678.90	273,928.90
43	APPROVED LEASES FOR 2010-11 - RSU 44 / MSAD 44				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 44 / MSAD 44				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 44 / MSAD 44				0.00
47	TOTAL DEBT SERVICE ALLOCATION				273,928.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,384,551.18

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
ANDOVER	88.5	11.94%	881,715.41		0.00		881,715.41
BETHEL	387.5	52.26%	3,859,166.45		0.00		3,859,166.45
GREENWOOD	108.0	14.57%	1,075,929.11		0.00		1,075,929.11
NEWRY	29.5	3.98%	293,905.14		0.00		293,905.14
WOODSTOCK	128.0	17.25%	1,273,835.08		0.00		1,273,835.08
TOTAL	741.5						7,384,551.19

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ANDOVER	79,450,000		7.470		593,491.50		881,715.41	593,491.50	9.06%	7.47M
BETHEL	443,900,000		7.470		3,315,933.00		3,859,166.45	3,315,933.00	50.60%	7.47M
GREENWOOD	159,950,000		7.470		1,194,826.50		1,075,929.11	1,075,929.11	16.42%	6.73M
NEWRY	476,450,000		7.470		3,559,081.50		293,905.14	293,905.14	4.48%	0.62M
WOODSTOCK	175,000,000		7.470		1,307,250.00		1,273,835.08	1,273,835.08	19.44%	7.28M
TOTAL	1,334,750,000				9,970,582.50		7,384,551.19	6,553,093.83	100.00%	4.91M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,384,551.18	6,553,093.83	831,457.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,384,551.18	6,553,093.83	831,457.35
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			3,898.30
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			827,559.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 88.74%		STATE SHARE % = 11.26%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 88.79%		STATE SHARE % = 11.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,540,862.31		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	46,135.84	46,460.70	0.00	0.00
August	46,135.84	46,460.70	0.00	0.00
September	46,135.84	46,460.70	0.00	0.00
October	46,135.84	46,460.70	0.00	0.00
November	46,135.84	46,460.70	261,089.65	261,089.65
December	46,135.84	46,460.70	0.00	0.00
Janurary	46,135.84	46,460.70	0.00	0.00
February	46,135.84	46,460.71	0.00	0.00
March	46,135.84	46,460.71	0.00	0.00
April	46,135.84	46,460.71	0.00	0.00
May	46,135.84	46,460.71	12,839.25	12,839.25
June	46,135.91	42,562.41	0.00	0.00
Total	553,630.15	553,630.15	273,928.90	273,928.90