

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 67

2011-12

867 - 867

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	537	274	811	381	1,192
10 ATTENDING PUPILS (OCTOBER 2010)	521	296	817	369	1,186
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	529.0	285.0	814.0 ( 68%)	375.0 ( 32%)	1,189.0

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	31.1 (17:1)	17.8 (16:1)	25.0 (15:1)	=	73.9 /	85.2 =		.87 X	3842,843 =		2273,426	1069,847
B. GUIDANCE	1.5 (350:1)	0.8 (350:1)	1.5 (250:1)	=	3.8 /	5.0 =		.76 X	210,932 =		109,009	51,299
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	0.0 =		1.60 X	0 =		34,719	16,339
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	2.0 =		.80 X	98,409 =		53,534	25,193
E. EDUCATION TECHS	5.3 (100:1)	2.9 (100:1)	1.5 (250:1)	=	9.7 /	14.5 =		.67 X	238,451 =		108,638	51,124
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.5 /	3.0 =		.83 X	62,601 =		35,332	16,627
G. CLERICAL	2.6 (200:1)	1.4 (200:1)	1.9 (200:1)	=	5.9 /	7.3 =		.81 X	223,712 =		123,221	57,986
H. SCHOOL ADMIN.	1.7 (305:1)	0.9 (305:1)	1.2 (315:1)	=	3.8 /	5.0 =		.76 X	382,156 =		197,499	92,940

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	30,118	13,875
B. Supplies and Equipment	342	473	278,388	177,375
C. Professional Development	58	58	47,212	21,750
D. Instructional Leadership Support	24	24	19,536	9,000
E. Co- and Extra-Curricular Student	34	113	27,676	42,375
F. System Administration/Support	218	218	177,452	81,750
G. Operations & Maintenance	1,002	1,191	815,628	446,625

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	469,431	220,909
B. Education & Library Technicians	36.00%	51,829	24,390
C. Clerical	29.00%	35,734	16,816
D. School Administrators	14.00%	27,650	13,012

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-497,019	-233,849
16 Adjustment for Title I Revenues	-306,833	-144,392

17 TOTALS	4112,178	2070,989
18 E.P.S. RATES	5,052	5,523

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867 - 867

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	768.0	356.0	1,124.0		
	OCTOBER 2010	775.0	341.0	1,116.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	771.5 +	1.00	X	5,052.00	= 3,902,670.00
	9-12 PUPILS	348.5 +	32.66	X	5,523.00	= 2,105,146.68
	ADULT EDUC. COURSES AT .1	2.2		X	5,523.00	= 12,150.60
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,052.00	= 2,526.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,523.00	= 6,213.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5948	458.9	X .15	X	5,052.00	= 347,754.42
	9-12 DISADVANTAGED @ .5948	207.3	X .15	X	5,523.00	= 171,737.69
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,052.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,523.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	771.5		X	43.00	= 33,174.50
	9-12 STUDENT ASSESSMENT	348.5		X	43.00	= 14,985.50
	K-8 TECHNOLOGY RESOURCES	771.5		X	97.00	= 74,835.50
	9-12 TECHNOLOGY RESOURCES	348.5		X	293.00	= 102,110.50
	K-2 PUPILS	259.5	X .10	X	5,052.00	= 131,099.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,904,404.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,697,272.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,697,272.04

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A U G U S T A 04333

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867 - 867

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	11,344.28	X	101.60%	=	11,525.79
32	SPECIAL EDUCATION - EPS ALLOCATION					1,315,591.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	566,812.61	X	101.60%	=	575,881.61
35	TRANSPORTATION - EPS ALLOCATION					520,363.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					94,885.35
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,518,247.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,215,519.81

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 2010-11 - RSU 67				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 67				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 67				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,215,519.81

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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RSU 67

2011-12

867 - 867

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CHESTER	68.5	6.26%	576,891.54		0.00		576,891.54			
LINCOLN	934.0	85.30%	7,860,838.40		0.00		7,860,838.40			
MATTAWAMKEAG	92.5	8.44%	777,789.87		0.00		777,789.87			
<b>TOTAL</b>	<b>1,095.0</b>						<b>9,215,519.81</b>			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHESTER			50,650,000	7.470	378,355.50		576,891.54	378,355.50	12.25%	7.47M
LINCOLN			330,150,000	7.470	2,466,220.50		7,860,838.40	2,466,220.50	79.85%	7.47M
MATTAWAMKEAG			32,650,000	7.470	243,895.50		777,789.87	243,895.50	7.90%	7.47M
<b>TOTAL</b>			<b>413,450,000</b>		<b>3,088,471.50</b>		<b>9,215,519.81</b>	<b>3,088,471.50</b>	<b>100.00%</b>	<b>7.47M</b>

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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2011-12

867 - 867

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,215,519.81	3,088,471.50	6,127,048.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,215,519.81	3,088,471.50	6,127,048.31
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			31,053.40
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
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			6,158,101.71
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.51%		STATE SHARE % = 66.49%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.18%		STATE SHARE % = 66.82%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,422,651.94		

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D E P A R T M E N T O F E D U C A T I O N  
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867 - 867

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	513,175.14	510,587.35	0.00	0.00
August	513,175.14	510,587.36	0.00	0.00
September	513,175.14	510,587.36	0.00	0.00
October	513,175.14	510,587.36	0.00	0.00
November	513,175.14	510,587.36	0.00	0.00
December	513,175.14	510,587.36	0.00	0.00
Janurary	513,175.14	510,587.36	0.00	0.00
February	513,175.14	531,289.61	0.00	0.00
March	513,175.14	513,175.14	0.00	0.00
April	513,175.14	513,175.15	0.00	0.00
May	513,175.14	513,175.15	0.00	0.00
June	513,175.17	513,175.15	0.00	0.00
Total	6,158,101.71	6,158,101.71	0.00	0.00