

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 86 / MSAD 20

2011-12

520 - 899

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	280	123	403	155	558
10 ATTENDING PUPILS (OCTOBER 2010)	268	129	397	158	555
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	274.0	126.0	400.0 (72%)	156.5 (28%)	556.5

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	16.1 (17:1)	7.9 (16:1)	10.4 (15:1)	=	34.4 /	43.3 =		.79 X	2010,328 =		1143,474	444,685
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.6 (250:1)	=	1.8 /	3.0 =		.60 X	132,112 =		57,072	22,195
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	61,269 =		30,879	12,009
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	53,546 =		26,987	10,495
E. EDUCATION TECHS	2.7 (100:1)	1.3 (100:1)	0.6 (250:1)	=	4.6 /	8.3 =		.55 X	124,970 =		49,488	19,246
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.3 (500:1)	=	1.1 /	1.7 =		.65 X	27,275 =		12,765	4,964
G. CLERICAL	1.4 (200:1)	0.6 (200:1)	0.8 (200:1)	=	2.8 /	4.0 =		.70 X	121,616 =		61,294	23,837
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.8 /	2.5 =		.72 X	186,389 =		96,624	37,576

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	14,800	5,791
B. Supplies and Equipment	342	473	136,800	74,025
C. Professional Development	58	58	23,200	9,077
D. Instructional Leadership Support	24	24	9,600	3,756
E. Co- and Extra-Curricular Student	34	113	13,600	17,685
F. System Administration/Support	218	218	87,200	34,117
G. Operations & Maintenance	1,002	1,191	400,800	186,392

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	239,098	92,983
B. Education & Library Technicians	36.00%	22,411	8,716
C. Clerical	29.00%	17,775	6,913
D. School Administrators	14.00%	13,527	5,261

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-178,619	-69,467
16 Adjustment for Title I Revenues	-163,845	-63,717

17 TOTALS	2114,928	886,538
18 E.P.S. RATES	5,287	5,665

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 86 / MSAD 20

2011-12

520 - 899

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	397.0	154.0	551.0		
	OCTOBER 2008	388.0	167.0	555.0		
	APRIL 2009	382.0	157.0	539.0		
	OCTOBER 2009	393.0	162.0	555.0		
	APRIL 2010	404.0	159.0	563.0		
	OCTOBER 2010	398.0	163.0	561.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	401.0 +	0.00	X	5,287.00	= 2,120,087.00
	9-12 PUPILS	161.0 +	0.00	X	5,665.00	= 912,065.00
	ADULT EDUC. COURSES AT .1	6.8		X	5,665.00	= 38,522.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,287.00	= 1,321.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,665.00	= 708.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6055	242.8	X .15	X	5,287.00	= 192,552.54
	9-12 DISADVANTAGED @ .6055	97.5	X .15	X	5,665.00	= 82,850.63
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,287.00	= 7,401.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,665.00	= 3,965.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	401.0		X	43.00	= 17,243.00
	9-12 STUDENT ASSESSMENT	161.0		X	43.00	= 6,923.00
	K-8 TECHNOLOGY RESOURCES	401.0		X	97.00	= 38,897.00
	9-12 TECHNOLOGY RESOURCES	161.0		X	293.00	= 47,173.00
	K-2 PUPILS	135.0	X .10	X	5,287.00	= 71,374.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,541,084.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,434,852.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,434,852.30

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 86 / MSAD 20

2011-12

520 - 899

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	54,829.23	X	101.60%	=	55,706.50
32	SPECIAL EDUCATION - EPS ALLOCATION					617,123.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					264,012.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					936,841.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,371,694.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 20 FT FAIRFIELD				
	11/01/11 HS ADDN	160,750.00	22,722.06		183,472.06
	05/01/12 HS ADDN	0.00	25,943.58		25,943.58
42	TOTAL PRINCIPAL & INTEREST	160,750.00	48,665.64		209,415.64
43	APPROVED LEASES FOR 2010-11 - RSU 86 / MSAD 20				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 86 / MSAD 20				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 86 / MSAD 20				0.00
47	TOTAL DEBT SERVICE ALLOCATION				209,415.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,581,109.70

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 86 / MSAD 20

2011-12

520 - 899

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
FORT FAIRFIELD	561.0 100.00%	4,581,109.70	0.00	4,581,109.70		
TOTAL	561.0			4,581,109.70		
		2010 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
FORT FAIRFIELD		172,950,000 7.470	1,291,936.50	4,581,109.70	1,291,936.50 100.00% 7.47M	
TOTAL		172,950,000	1,291,936.50	4,581,109.70	1,291,936.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,581,109.70	1,291,936.50	3,289,173.20
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,581,109.70	1,291,936.50	3,289,173.20
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					8,183.70
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					3,297,356.90
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 28.20%	STATE SHARE % = 71.80%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 28.02%	STATE SHARE % = 71.98%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			4,687,342.25		

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 86 / MSAD 20

2011-12

520 - 899

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	257,328.43	256,646.46	0.00	0.00
August	257,328.43	256,646.46	0.00	0.00
September	257,328.43	256,646.46	0.00	0.00
October	257,328.43	256,646.46	0.00	0.00
November	257,328.43	256,646.46	183,472.06	183,472.06
December	257,328.43	256,646.46	0.00	0.00
Janurary	257,328.43	256,646.46	0.00	0.00
February	257,328.43	262,102.22	0.00	0.00
March	257,328.43	257,328.45	0.00	0.00
April	257,328.43	257,328.45	0.00	0.00
May	257,328.43	257,328.46	25,943.58	25,943.58
June	257,328.53	257,328.46	0.00	0.00
Total	3,087,941.26	3,087,941.26	209,415.64	209,415.64