

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 16

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)	780	406	1,186	520	1,706
10 ATTENDING PUPILS (OCTOBER 2010)	818	393	1,211	506	1,717
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	799.0	399.5	1,198.5 (70%)	513.0 (30%)	1,711.5

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	47.0 (17:1)	25.0 (16:1)	34.2 (15:1)	=	106.2 /	108.1 =	=	.98 X	5275,075 =	=	3618,702	1550,872
B. GUIDANCE	2.3 (350:1)	1.1 (350:1)	2.1 (250:1)	=	5.5 /	8.4 =	=	.65 X	384,208 =	=	174,815	74,920
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.1 /	2.0 =	=	1.05 X	108,178 =	=	79,511	34,076
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.1 /	5.0 =	=	.42 X	240,235 =	=	70,629	30,270
E. EDUCATION TECHS	8.0 (100:1)	4.0 (100:1)	2.1 (250:1)	=	14.1 /	17.8 =	=	.79 X	315,587 =	=	174,520	74,794
F. LIBRARY TECHS	1.6 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.4 /	3.0 =	=	1.13 X	63,388 =	=	50,140	21,488
G. CLERICAL	4.0 (200:1)	2.0 (200:1)	2.6 (200:1)	=	8.6 /	5.7 =	=	1.51 X	178,420 =	=	188,590	80,824
H. SCHOOL ADMIN.	2.6 (305:1)	1.3 (305:1)	1.6 (315:1)	=	5.5 /	5.0 =	=	1.10 X	380,593 =	=	293,056	125,596

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	44,345	18,981
B. Supplies and Equipment	342	473	409,887	242,649
C. Professional Development	58	58	69,513	29,754
D. Instructional Leadership Support	24	24	28,764	12,312
E. Co- and Extra-Curricular Student	34	113	40,749	57,969
F. System Administration/Support	218	218	261,273	111,834
G. Operations & Maintenance	1,002	1,191	1200,897	610,983

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	749,295	321,126
B. Education & Library Technicians	36.00%	80,878	34,662
C. Clerical	29.00%	54,691	23,439
D. School Administrators	14.00%	41,028	17,583

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-112,404	-48,172
16 Adjustment for Title I Revenues	-159,875	-68,518

17 TOTALS	7359,003	3357,441
18 E.P.S. RATES	6,140	6,545

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,166.0	530.0	1,696.0		
	OCTOBER 2008	1,139.0	537.0	1,676.0		
	APRIL 2009	1,133.0	517.0	1,650.0		
	OCTOBER 2009	1,196.0	518.0	1,714.0		
	APRIL 2010	1,191.0	515.0	1,706.0		
	OCTOBER 2010	1,213.0	504.0	1,717.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,202.0 +	0.00	X	6,140.00	= 7,380,280.00
	9-12 PUPILS	509.5 +	10.66	X	6,545.00	= 3,404,447.20
	ADULT EDUC. COURSES AT .1	46.4		X	6,545.00	= 303,688.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,140.00	= 1,535.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,545.00	= 2,454.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4097	492.5	X .15	X	6,140.00	= 453,592.50
	9-12 DISADVANTAGED @ .4097	208.7	X .15	X	6,545.00	= 204,891.23
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,140.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,545.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,202.0		X	43.00	= 51,686.00
	9-12 STUDENT ASSESSMENT	509.5		X	43.00	= 21,908.50
	K-8 TECHNOLOGY RESOURCES	1,202.0		X	97.00	= 116,594.00
	9-12 TECHNOLOGY RESOURCES	509.5		X	293.00	= 149,283.50
	K-2 PUPILS	429.0	X .10	X	6,140.00	= 263,406.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,353,766.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,983,153.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,983,153.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	87,468.53	X	101.60%	=	88,868.03
32	SPECIAL EDUCATION - EPS ALLOCATION					2,066,622.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					980,232.86
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					83,369.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,219,092.80
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,202,246.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		POLAND			
		11/01/11 NEW HIGH SCHOOL	863,178.90	149,827.96	1,013,006.86
		05/01/12 NEW HIGH SCHOOL	0.00	160,534.01	160,534.01
		11/01/11 POLAND HS 2ND ISSUE	36,821.00	10,867.76	47,688.76
		05/01/12 POLAND HS 2ND ISSUE	0.00	9,780.99	9,780.99
42	TOTAL PRINCIPAL & INTEREST		899,999.90	331,010.72	1,231,010.62
43	APPROVED LEASES FOR 2010-11 - RSU 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 16				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 16				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,231,010.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,433,256.74

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
MECHANIC FALLS	509.0	30.04%	4,566,754.73		0.00		4,566,754.73			
MINOT	388.0	22.90%	3,481,314.36		0.00		3,481,314.36			
POLAND	797.5	47.06%	7,154,177.02		1,231,010.62		8,385,187.64			
 TOTAL	 1,694.5						 16,433,256.73			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MECHANIC FALLS			166,150,000	7.470	1,241,140.50		4,566,754.73	1,241,140.50	15.28%	7.47M
MINOT			202,250,000	7.470	1,510,807.50		3,481,314.36	1,510,807.50	18.60%	7.47M
POLAND			718,800,000	7.470	5,369,436.00		8,385,187.64	5,369,436.00	66.12%	7.47M
 TOTAL			 1,087,200,000		 8,121,384.00		 16,433,256.73	 8,121,384.00	100.00%	 7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,433,256.74	8,121,384.00	8,311,872.74
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,433,256.74	8,121,384.00	8,311,872.74
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			474.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			6,734.11
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			8,305,612.63
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.42%		STATE SHARE % = 50.58%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.46%		STATE SHARE % = 50.54%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	16,803,869.73		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	589,550.16	590,071.84	0.00	0.00
August	589,550.16	590,071.84	0.00	0.00
September	589,550.16	590,071.84	0.00	0.00
October	589,550.16	590,071.84	0.00	0.00
November	589,550.16	590,071.84	1,060,695.62	1,060,695.62
December	589,550.16	590,071.84	0.00	0.00
Janurary	589,550.16	590,071.84	0.00	0.00
February	589,550.16	590,387.84	0.00	0.00
March	589,550.16	590,111.35	0.00	0.00
April	589,550.16	590,111.35	0.00	0.00
May	589,550.16	590,111.35	170,315.00	170,315.00
June	589,550.25	583,377.24	0.00	0.00
Total	7,074,602.01	7,074,602.01	1,231,010.62	1,231,010.62