

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 41 / MSAD 41

2011-12

541 - 843

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	346	158	504	230	734
10 ATTENDING PUPILS (OCTOBER 2010)	337	166	503	225	728
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	341.5	162.0	503.5 ( 69%)	227.5 ( 31%)	731.0

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	20.1 (17:1)	10.1 (16:1)	15.2 (15:1)	=	45.4 /	54.6 =	=	.83 X	2685,629 =	=	1538,060	691,012
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.4 /	5.0 =	=	.48 X	251,778 =	=	83,389	37,464
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	63,184 =	=	39,238	17,628
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	44,863 =	=	27,860	12,517
E. EDUCATION TECHS	3.4 (100:1)	1.6 (100:1)	0.9 (250:1)	=	5.9 /	10.5 =	=	.56 X	178,211 =	=	68,861	30,937
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5 /	1.0 =	=	1.50 X	17,616 =	=	18,233	8,191
G. CLERICAL	1.7 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.6 /	4.5 =	=	.80 X	137,506 =	=	75,903	34,102
H. SCHOOL ADMIN.	1.1 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.3 /	3.2 =	=	.72 X	232,575 =	=	115,543	51,911

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	18,630	8,418
B. Supplies and Equipment	342	473	172,197	107,608
C. Professional Development	58	58	29,203	13,195
D. Instructional Leadership Support	24	24	12,084	5,460
E. Co- and Extra-Curricular Student	34	113	17,119	25,708
F. System Administration/Support	218	218	109,763	49,595
G. Operations & Maintenance	1,002	1,191	504,507	270,953

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	320,824	144,138
B. Education & Library Technicians	36.00%	31,354	14,086
C. Clerical	29.00%	22,012	9,890
D. School Administrators	14.00%	16,176	7,268

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-118,804	-53,378
16 Adjustment for Title I Revenues	-244,158	-109,694

17 TOTALS	2857,993	1377,008
18 E.P.S. RATES	5,676	6,053

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS           K-8           9-12           TOTAL

      APRIL 2008                 460.0         238.0         698.0
      OCTOBER 2008                467.0         226.0         693.0
      APRIL 2009                  481.0         213.0         694.0
      OCTOBER 2009                467.0         209.0         676.0
      APRIL 2010                  474.0         208.0         682.0
      OCTOBER 2010                464.0         203.0         667.0

21  BASIC COUNTS                 AVG. CAL.     DECLINING X     SAU
      YEAR PUPILS ENROLL. ADJ X     EPS RATES

      K-8 PUPILS                   469.0 +      0.00 X           5,676.00      =      2,662,044.00
      9-12 PUPILS                   205.5 +     10.66 X           6,053.00      =      1,308,416.48
      ADULT EDUC. COURSES AT .1      11.0 X           X           6,053.00      =           66,583.00
      K-8 EQUIV. INSTR. PUPILS       0.000 X           X           5,676.00      =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.000 X           X           6,053.00      =           0.00

WEIGHTED COUNTS                 PUPILS       WEIGHTS X
      K-8 DISADVANTAGED @ .5065     237.5 X .15 X           5,676.00      =      202,207.50
      9-12 DISADVANTAGED @ .5065     104.1 X .15 X           6,053.00      =           94,517.60
      K-8 LIMITED ENGLISH PROF.       0.0 X .700 X           5,676.00      =           0.00
      9-12 LIMITED ENGLISH PROF.      0.0 X .700 X           6,053.00      =           0.00

TARGETED FUNDS                 PUPILS       WEIGHTS X
      K-8 STUDENT ASSESSMENT          469.0 X           X           43.00      =      20,167.00
      9-12 STUDENT ASSESSMENT          205.5 X           X           43.00      =           8,836.50
      K-8 TECHNOLOGY RESOURCES         469.0 X           X           97.00      =      45,493.00
      9-12 TECHNOLOGY RESOURCES         205.5 X           X           293.00     =      60,211.50
      K-2 PUPILS                       167.5 X .10 X           5,676.00     =      95,073.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                    =           40,585.02
      9-12 SMALL SCHOOL ADJUSTMENT                    =           0.00

OPERATING ALLOCATION                                     4,604,134.60
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %     4,466,010.56

30  ADJUSTED TOTAL OPERATING ALLOCATION                                     4,466,010.56

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					739,041.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	64,485.12	X	101.60%	=	65,516.88
35	TRANSPORTATION - EPS ALLOCATION					300,648.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					76,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,181,206.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,647,217.24

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 41 / MSAD 41				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 41 / MSAD 41				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 41 / MSAD 41				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,647,217.24

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
ATKINSON	42.0	6.23%	351,821.63	+	0.00	=	351,821.63
BROWNVILLE	192.0	28.47%	1,607,762.75		0.00		1,607,762.75
LAGRANGE	111.5	16.53%	933,485.01		0.00		933,485.01
MILO	329.0	48.77%	2,754,147.85		0.00		2,754,147.85
 TOTAL	 674.5						 5,647,217.24

	2010 STATE VALUATION		MILL EXPECTATION		TOWN CONTRIBUTION		TOWN ALLOCATION			
ATKINSON	21,200,000		7.470	=	158,364.00	OR	351,821.63	158,364.00	10.09%	7.47M
BROWNVILLE	56,950,000		7.470		425,416.50		1,607,762.75	425,416.50	27.11%	7.47M
LAGRANGE	34,550,000		7.470		258,088.50		933,485.01	258,088.50	16.45%	7.47M
MILO	97,350,000		7.470		727,204.50		2,754,147.85	727,204.50	46.35%	7.47M
 TOTAL	 210,050,000				 1,569,073.50		 5,647,217.24	 1,569,073.50	 100.00%	 7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,647,217.24	1,569,073.50	4,078,143.74
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,647,217.24	1,569,073.50	4,078,143.74
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			9,738.84
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			4,068,404.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 27.78%		STATE SHARE % = 72.22%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 27.96%		STATE SHARE % = 72.04%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,785,341.28		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	339,033.74	338,251.39	0.00	0.00
August	339,033.74	338,251.39	0.00	0.00
September	339,033.74	338,251.39	0.00	0.00
October	339,033.74	338,251.39	0.00	0.00
November	339,033.74	338,251.39	0.00	0.00
December	339,033.74	338,251.39	0.00	0.00
Janurary	339,033.74	338,251.40	0.00	0.00
February	339,033.74	338,251.40	0.00	0.00
March	339,033.74	338,251.40	0.00	0.00
April	339,033.74	338,251.40	0.00	0.00
May	339,033.74	338,251.40	0.00	0.00
June	339,033.76	347,639.56	0.00	0.00
Total	4,068,404.90	4,068,404.90	0.00	0.00