

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 38

2011-12

838 - 838

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	542	317	859	428	1,287
10 ATTENDING PUPILS (OCTOBER 2010)	537	308	845	424	1,269
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	539.5	312.5	852.0 (67%)	426.0 (33%)	1,278.0

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	31.7 (17:1)	19.5 (16:1)	28.4 (15:1)	=	79.6 /	104.9 =	=	.76 X	5387,310 =	=	2743,219	1351,137
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.7 (250:1)	=	4.1 /	5.4 =	=	.76 X	258,417 =	=	131,586	64,811
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.7 =	=	.94 X	87,883 =	=	55,349	27,261
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	3.6 =	=	.44 X	184,613 =	=	54,424	26,806
E. EDUCATION TECHS	5.4 (100:1)	3.1 (100:1)	1.7 (250:1)	=	10.2 /	6.8 =	=	1.50 X	138,605 =	=	139,298	68,610
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	4.4 =	=	.59 X	86,288 =	=	34,110	16,800
G. CLERICAL	2.7 (200:1)	1.6 (200:1)	2.1 (200:1)	=	6.4 /	9.8 =	=	.65 X	308,342 =	=	134,283	66,139
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.4 (315:1)	=	4.2 /	4.5 =	=	.93 X	333,703 =	=	207,930	102,414

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	31,524	15,762
B. Supplies and Equipment	342	473	291,384	201,498
C. Professional Development	58	58	49,416	24,708
D. Instructional Leadership Support	24	24	20,448	10,224
E. Co- and Extra-Curricular Student	34	113	28,968	48,138
F. System Administration/Support	218	218	185,736	92,868
G. Operations & Maintenance	1,002	1,191	853,704	507,366

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	567,070	279,303
B. Education & Library Technicians	36.00%	62,427	30,748
C. Clerical	29.00%	38,942	19,180
D. School Administrators	14.00%	29,110	14,338

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-169,170	-83,332
16 Adjustment for Title I Revenues	-129,271	-63,670

17 TOTALS	5360,485	2821,107
18 E.P.S. RATES	6,292	6,622

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838 - 838

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	893.0	445.0	1,338.0		
	OCTOBER 2008	836.0	454.0	1,290.0		
	APRIL 2009	837.0	446.0	1,283.0		
	OCTOBER 2009	838.0	427.0	1,265.0		
	APRIL 2010	842.0	409.0	1,251.0		
	OCTOBER 2010	818.0	401.0	1,219.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	830.0 +	14.00	X	6,292.00	= 5,310,448.00
	9-12 PUPILS	405.0 +	25.33	X	6,622.00	= 2,849,645.26
	ADULT EDUC. COURSES AT .1	17.6		X	6,622.00	= 116,547.20
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,292.00	= 9,438.00
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,622.00	= 11,588.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3521	292.2	X .15	X	6,292.00	= 275,778.36
	9-12 DISADVANTAGED @ .3521	142.6	X .15	X	6,622.00	= 141,644.58
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,292.00	= 30,830.80
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,622.00	= 9,270.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	830.0		X	43.00	= 35,690.00
	9-12 STUDENT ASSESSMENT	405.0		X	43.00	= 17,415.00
	K-8 TECHNOLOGY RESOURCES	830.0		X	97.00	= 80,510.00
	9-12 TECHNOLOGY RESOURCES	405.0		X	293.00	= 118,665.00
	K-2 PUPILS	259.5	X .10	X	6,292.00	= 163,277.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,170,748.90
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,895,626.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,895,626.43

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RSU 38

2011-12

838 - 838

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	150,833.45	X	101.60%	=	153,246.79
32	SPECIAL EDUCATION - EPS ALLOCATION					1,029,964.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	65,171.26	X	101.60%	=	66,214.00
35	TRANSPORTATION - EPS ALLOCATION					657,006.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					47,177.65
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,953,609.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,849,235.50

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MARANACOOK CSD				
	11/01/11	NEW MIDDLE SCH-READFIELD	364,500.00	89,082.88	453,582.88
	05/01/12	NEW MIDDLE SCH-READFIELD	0.00	93,647.35	93,647.35
42	TOTAL PRINCIPAL & INTEREST		364,500.00	182,730.23	547,230.23
43	APPROVED LEASES FOR 2010-11 - RSU 38				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 38				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MARANACOOK CSD				46,940.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 38				0.00
47	TOTAL DEBT SERVICE ALLOCATION				594,170.23
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,443,405.73

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2011-12

838 - 838

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
MANCHESTER	396.0	32.22%	3,495,623.68	+	191,449.48	=	3,687,073.16		
MOUNT VERNON	234.5	19.08%	2,070,034.13		113,370.97		2,183,405.10		
READFIELD	458.5	37.31%	4,047,849.77		221,665.62		4,269,515.39		
WAYNE	140.0	11.39%	1,235,727.92		67,684.16		1,303,412.08		
TOTAL	1,229.0						11,443,405.73		

	2010 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MANCHESTER	309,150,000	7.470		2,309,350.50		3,687,073.16	2,309,350.50	30.30%	7.47M
MOUNT VERNON	254,500,000	7.470		1,901,115.00		2,183,405.10	1,901,115.00	24.94%	7.47M
READFIELD	282,150,000	7.470		2,107,660.50		4,269,515.39	2,107,660.50	27.65%	7.47M
WAYNE	206,600,000	7.470		1,543,302.00		1,303,412.08	1,303,412.08	17.11%	6.31M
TOTAL	1,052,400,000			7,861,428.00		11,443,405.73	7,621,538.08	100.00%	7.24M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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RSU 38

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838 - 838

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,443,405.73	7,621,538.08	3,821,867.65
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,443,405.73	7,621,538.08	3,821,867.65
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			122,398.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			3,944,265.65
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 66.60%	STATE SHARE % = 33.40%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 65.53%	STATE SHARE % = 34.47%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,718,528.20		