STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 24 2011-12 824 - 824

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,185	604	1,789	852	2,641
10	ATTENDING PUPILS (OCTOBER 2010)	1,267	598	1,865	822	2,687
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,226.0	601.0	1,827.0 (69%)	837.0 (31%)	2,664.0

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	72.1 (17:1)	37.6 (16:1)	55.8 (15:1)	=	165.5	/	205.7	=	.80	X	10335,603	=	5705,253	2563,229
B.	GUIDANCE	3.5 (350:1)	1.7 (350:1)	3.3 (250:1)	=	8.5	/	7.2	=	1.18	X	388,676	=	316,460	142,178
C.	LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.0 (800:1)	=	3.3	/	2.0	=	1.65	X	119,347	=	135,877	61,046
D.	HEALTH	1.5 (800:1)	0.8 (800:1)	1.0 (800:1)	=	3.3	/	5.0	=	.66	X	240,089	=	109,337	49,122
E.	EDUCATION TECHS	12.3 (100:1)	6.0 (100:1)	3.3 (250:1)	=	21.6	/	15.7	=	1.38	X	293,944	=	279,894	125,749
F.	LIBRARY TECHS	2.5 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.4	/	4.6	=	1.17	X	92,062	=	74,322	33,391
G.	CLERICAL	6.1 (200:1)	3.0 (200:1)	4.2 (200:1)	=	13.3	/	16.0	=	.83	X	485,963	=	278,311	125,038
H.	SCHOOL ADMIN.	4.0 (305:1)	2.0 (305:1)	2.7 (315:1)	=	8.7	/	12.4	=	.70	X	950,463	=	459,074	206,250

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37	67,599	30,969
B.	Supplies and Equipment	342	473	624,834	395,901
C.	Professional Development	58	58	105,966	48,546
D.	Instructional Leadership Support	24	24	43,848	20,088
E.	Co- and Extra-Curricular Student	34	113	62,118	94,581
F.	System Administration/Support	218	218	398,286	182,466
G.	Operations & Maintenance	1,002	1,191	1830,654	996,867

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1190,716	534,959
B.	Education & Library Technicians	36.00%	127,518	57,290
C.	Clerical	29.00%	80,710	36,261
D.	School Administrators	14.00%	64,270	28,875

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-622,253	-279,604
16	Adjustment for Title I Revenues	-352,231	-158,248
17	TOTALS	10980,561	5294,952
18	E.P.S. RATES	6,010	6,326

PRELIMINARY
NOT ENACTED
FEB 18, 2011

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A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL
APRIL 2008	1,748.0	858.0	2,606.0
OCTOBER 2008	1,720.0	872.0	2,592.0
APRIL 2009	1,731.0	838.0	2,569.0
OCTOBER 2009	1,749.0	844.0	2,593.0
APRIL 2010	1,738.0	818.0	2,556.0
OCTOBER 2010	1,815.0	796.0	2,611.0

21 BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES		
K-8 PUPILS	1,776.5 +	0.00	X	6,010.00	=	10,676,765.00
9-12 PUPILS	807.0 +	30.66	X	6,326.00	=	5,299,037.16
ADULT EDUC. COURSES AT .1	11.6		X	6,326.00	=	73,381.60
K-8 EQUIV. INSTR. PUPILS	1.750		X	6,010.00	=	10,517.50
9-12 EQUIV. INSTR. PUPILS	0.250		X	6,326.00	=	1,581.50
WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
K-8 DISADVANTAGED @ .5713	1,014.9	X .15	X	6,010.00	=	914,932.35
9-12 DISADVANTAGED @ .5713	461.0	X .15	X	6,326.00	=	437,442.90
K-8 LIMITED ENGLISH PROF.	35.0	X .500	X	6,010.00	=	105,175.00
9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,326.00	=	25,304.00
TARGETED FUNDS	PUPILS	WEIGHTS	X			
K-8 STUDENT ASSESSMENT	1,776.5		X	43.00	=	76,389.50
9-12 STUDENT ASSESSMENT	807.0		X	43.00	=	34,701.00
K-8 TECHNOLOGY RESOURCES	1,776.5		X	97.00	=	172,320.50
9-12 TECHNOLOGY RESOURCES	807.0		X	293.00	=	236,451.00
K-2 PUPILS	629.0	X .10	X	6,010.00	=	378,029.00
ISOLATED SMALL SCHOOL ADJUSTMENT						
K-8 SMALL SCHOOL ADJUSTMENT					=	131,133.68
9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
OPERATING ALLOCATION						18,573,161.69
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						18,015,966.83
30 ADJUSTED TOTAL OPERATING ALLOCATION						18,015,966.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	168,959.00	X	101.60%	=	171,662.34
32	SPECIAL EDUCATION - EPS ALLOCATION					3,834,586.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	362,065.54	X	101.60%	=	367,858.59
35	TRANSPORTATION - EPS ALLOCATION					1,654,567.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					160,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,188,675.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,204,642.38

C. DEBT SERVICE ALLOCATIONS

	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	ELLSWORTH				
	11/01/11	NEW HIGH SCHOOL	660,000.00	51,547.50	711,547.50
	05/01/12	NEW HIGH SCHOOL	0.00	34,387.50	34,387.50
	11/01/11	PREK5 ADDN AND 6-8 RENOV	1,839,795.95	704,200.30	2,543,996.25
	05/01/12	PREK5 ADDN AND 6-8 RENOV	0.00	652,594.02	652,594.02
	PENINSULA CSD #20				
	11/01/11	NEW PREK8 ELEMENTARY SCHOOL	594,000.00	251,428.32	845,428.32
	05/01/12	NEW PREK8 ELEMENTARY SCHOOL	0.00	245,265.57	245,265.57
42	TOTAL PRINCIPAL & INTEREST		3,093,795.95	1,939,423.21	5,033,219.16
43	APPROVED LEASES FOR 2010-11 - RSU 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 24				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 24				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - HANCOCK				2,030.34
44	INSURED VALUE FACTOR FOR 2009-10 - LAMOINE				401.86
47	TOTAL DEBT SERVICE ALLOCATION				5,035,651.36
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,240,293.74

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
EASTBROOK	54.0	2.10%	508,297.49	0.00	508,297.49			
ELLSWORTH	1,070.5	41.68%	10,088,494.94	3,942,525.27	14,031,020.21			
FRANKLIN	196.0	7.63%	1,846,814.21	0.00	1,846,814.21			
GOULDSBORO	192.5	7.49%	1,812,927.71	783,427.51	2,596,355.22			
HANCOCK	318.0	12.38%	2,996,534.73	2,030.34	2,998,565.07			
LAMOINE	192.5	7.49%	1,812,927.71	401.86	1,813,329.57			
MARIAVILLE	65.0	2.53%	612,377.45	0.00	612,377.45			
SORRENTO	24.0	0.93%	225,103.17	0.00	225,103.17			
STEUBEN	145.5	5.66%	1,369,982.76	0.00	1,369,982.76			
SULLIVAN	188.0	7.32%	1,771,779.82	0.00	1,771,779.82			
WALTHAM	47.0	1.83%	442,944.96	0.00	442,944.96			
WINTER HARBOR	75.5	2.96%	716,457.41	307,266.38	1,023,723.79			
TOTAL	2,568.5				29,240,293.72			

	2010 STATE VALUATION	X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
EASTBROOK	69,600,000		7.470	519,912.00	508,297.49	508,297.49	2.35%	7.30M
ELLSWORTH	1,057,300,000		7.470	7,898,031.00	14,031,020.21	7,898,031.00	36.48%	7.47M
FRANKLIN	163,650,000		7.470	1,222,465.50	1,846,814.21	1,222,465.50	5.65%	7.47M
GOULDSBORO	438,350,000		7.470	3,274,474.50	2,596,355.22	2,596,355.22	11.99%	5.92M
HANCOCK	379,250,000		7.470	2,832,997.50	2,998,565.07	2,832,997.50	13.09%	7.47M
LAMOINE	283,750,000		7.470	2,119,612.50	1,813,329.57	1,813,329.57	8.38%	6.39M
MARIAVILLE	75,350,000		7.470	562,864.50	612,377.45	562,864.50	2.60%	7.47M
SORRENTO	103,800,000		7.470	775,386.00	225,103.17	225,103.17	1.04%	2.17M
STEUBEN	198,600,000		7.470	1,483,542.00	1,369,982.76	1,369,982.76	6.33%	6.90M
SULLIVAN	182,950,000		7.470	1,366,636.50	1,771,779.82	1,366,636.50	6.31%	7.47M
WALTHAM	30,500,000		7.470	227,835.00	442,944.96	227,835.00	1.05%	7.47M
WINTER HARBOR	226,600,000		7.470	1,692,702.00	1,023,723.79	1,023,723.79	4.73%	4.52M
TOTAL	3,209,700,000			23,976,459.00	29,240,293.72	21,647,622.00	100.00%	6.74M