

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 02, KIDS

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,069	492	1,561	811	2,372
10 ATTENDING PUPILS (OCTOBER 2008)	1,080	516	1,596	781	2,377
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,074.5	504.0	1,578.5 ( 66%)	796.0 ( 34%)	2,374.5

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	63.2 (17:1)	31.5 (16:1)	53.1 (15:1)	=	147.8 /	172.9 =	=	.85 X	8063,082 =	=	4523,389	2330,231
B. GUIDANCE	3.1 (350:1)	1.4 (350:1)	3.2 (250:1)	=	7.7 /	8.5 =	=	.91 X	475,995 =	=	285,882	147,273
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	1.0 (800:1)	=	2.9 /	3.0 =	=	.97 X	164,547 =	=	105,343	54,268
D. HEALTH	1.3 (800:1)	0.6 (800:1)	1.0 (800:1)	=	2.9 /	4.7 =	=	.62 X	231,516 =	=	94,736	48,804
E. EDUCATION TECHS	10.7 (100:1)	5.0 (100:1)	3.2 (250:1)	=	18.9 /	17.0 =	=	1.11 X	305,126 =	=	223,535	115,155
F. LIBRARY TECHS	2.1 (500:1)	1.0 (500:1)	1.6 (500:1)	=	4.7 /	6.1 =	=	.77 X	117,155 =	=	59,538	30,671
G. CLERICAL	5.4 (200:1)	2.5 (200:1)	4.0 (200:1)	=	11.9 /	13.5 =	=	.88 X	384,054 =	=	223,059	114,909
H. SCHOOL ADMIN.	3.5 (305:1)	1.7 (305:1)	2.5 (315:1)	=	7.7 /	10.7 =	=	.72 X	741,124 =	=	352,182	181,427

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	55,248	27,860
B. Supplies and Equipment	329	455	519,327	362,180
C. Professional Development	56	56	88,396	44,576
D. Instructional Leadership Support	23	23	36,306	18,308
E. Co- and Extra-Curricular Student	32	108	50,512	85,968
F. System Administration/Support	210	210	331,485	167,160
G. Operations & Maintenance	962	1,143	1518,517	909,828

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	951,777	490,309
B. Education & Library Technicians	36.00%	101,906	52,497
C. Clerical	29.00%	64,687	33,324
D. School Administrators	14.00%	49,305	25,400

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-212,717	-109,563
16 Adjustment for Title I Revenues	-210,692	-108,538

17 TOTALS	9211,719	5022,045
18 E.P.S. RATES	5,836	6,309

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,644.0	807.0	2,451.0		
	OCTOBER 2006	1,611.0	839.0	2,450.0		
	APRIL 2007	1,619.0	808.0	2,427.0		
	OCTOBER 2007	1,579.0	800.0	2,379.0		
	APRIL 2008	1,565.0	779.0	2,344.0		
	OCTOBER 2008	1,595.0	764.0	2,359.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,580.0 +	22.16	X	5,836.00	= 9,350,205.76
	9-12 PUPILS	771.5 +	28.00	X	6,309.00	= 5,044,045.50
	ADULT EDUC. COURSES AT .1	7.4		X	6,309.00	= 46,686.60
	K-8 EQUIV. INSTR. PUPILS	1.875		X	5,836.00	= 10,942.50
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,309.00	= 12,618.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3712	586.5	X .15	X	5,836.00	= 513,422.10
	9-12 DISADVANTAGED @ .3712	286.4	X .15	X	6,309.00	= 271,034.64
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	5,836.00	= 28,596.40
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,309.00	= 17,665.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,580.0		X	41.00	= 64,780.00
	9-12 STUDENT ASSESSMENT	771.5		X	41.00	= 31,631.50
	K-8 TECHNOLOGY RESOURCES	1,580.0		X	93.00	= 146,940.00
	9-12 TECHNOLOGY RESOURCES	771.5		X	281.00	= 216,791.50
	K-2 PUPILS	588.5	X .10	X	5,836.00	= 343,448.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,098,808.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,615,844.05
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,615,844.05

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					3,050,666.47
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	168,194.03	X	102.90%	=	173,071.66
35	TRANSPORTATION - EPS ALLOCATION					1,098,074.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					50,936.57
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,372,749.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,988,593.68

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
SAD 16						
		11/01/09 ADDN & REN TO HALL-DALE HS	182,500.00	3,822.21		186,322.21
		11/01/09 ADDL FUNDS-HALL DALE HS	5,600.00	0.00		5,600.00
		05/01/10 ADDL FUNDS-HALL DALE HS	0.00	206.50		206.50
MSAD 16						
		11/01/09 NEW HALL-DALE ELEM SCHOOL	495,389.00	186,761.53		682,150.53
		05/01/10 NEW HALL-DALE ELEM SCHOOL	0.00	179,330.71		179,330.71
MONMOUTH						
		07/01/09 NEW HS AND ALT TO MONMOUTH ACADEMY	200,000.00	7,000.00		207,000.00
		07/01/09 MONMOUTH ACADEMY CONVERSION	95,000.00	6,935.00		101,935.00
		01/01/10 MONMOUTH ACADEMY CONVERSION	0.00	3,467.50		3,467.50
RICHMOND						
		11/01/09 ADDN TO BUKER SCHOOL	125,867.00	4,061.53		129,928.53
42	TOTAL PRINCIPAL & INTEREST		1,104,356.00	391,584.98		1,495,940.98
43	APPROVED LEASES FOR 2008-09 - RSU 02, KIDS					0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 02, KIDS					0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 16					34,944.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 02, KIDS					0.00
44	INSURED VALUE FACTOR FOR 2007-08 - DRESDEN					160.78
47	TOTAL DEBT SERVICE ALLOCATION					1,531,045.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					21,519,639.44

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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
DRESDEN	241.0	10.29%	2,056,826.29	160.78 = 2,056,987.07
FARMINGDALE	454.0	19.38%	3,873,789.46	625,178.36 = 4,498,967.82
HALLOWELL	336.5	14.36%	2,870,362.05	463,375.59 = 3,333,737.64
MONMOUTH	764.5	32.63%	6,522,278.12	312,402.50 = 6,834,680.62
RICHMOND	547.0	23.34%	4,665,337.76	129,928.53 = 4,795,266.29
TOTAL	2,343.0			21,519,639.44

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DRESDEN	141,600,000	6.690	947,304.00		2,056,987.07	947,304.00	12.11%	6.69M
FARMINGDALE	183,400,000	6.690	1,226,946.00		4,498,967.82	1,226,946.00	15.68%	6.69M
HALLOWELL	214,100,000	6.690	1,432,329.00		3,333,737.64	1,432,329.00	18.31%	6.69M
MONMOUTH	360,050,000	6.690	2,408,734.50		6,834,680.62	2,408,734.50	30.79%	6.69M
RICHMOND	270,200,000	6.690	1,807,638.00		4,795,266.29	1,807,638.00	23.11%	6.69M
TOTAL	1,169,350,000		7,822,951.50		21,519,639.44	7,822,951.50	100.00%	6.69M

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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	21,519,639.44	7,822,951.50	13,696,687.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,519,639.44	7,822,951.50	13,696,687.94
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			37,005.16
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			420,966.00
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			13,312,727.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.35%	STATE SHARE % = 63.65%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.14%	STATE SHARE % = 61.86%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	22,002,603.69		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	984,732.17	1,008,704.32	308,935.00	308,935.00
August	984,732.17	0.00	0.00	0.00
September	984,732.17	2,017,408.64	0.00	0.00
October	984,732.17	1,008,704.32	0.00	0.00
November	984,732.17	1,008,704.32	1,004,001.27	1,004,001.27
December	984,732.17	1,008,704.32	0.00	0.00
Janurary	984,732.17	1,008,704.33	3,467.50	3,467.50
February	984,732.17	941,266.96	0.00	0.00
March	984,732.17	941,266.96	0.00	0.00
April	984,732.17	941,266.96	0.00	0.00
May	984,732.17	941,266.96	179,537.21	179,537.21
June	984,732.25	990,788.03	0.00	0.00
Total	11,816,786.12	11,816,786.12	1,495,940.98	1,495,940.98