

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 21

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)                                   | 1,173   | 542   | 1,715          | 846          | 2,561   |
| 10 ATTENDING PUPILS (OCTOBER 2008)                                | 1,179   | 540   | 1,719          | 821          | 2,540   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 1,176.0 | 541.0 | 1,717.0 ( 67%) | 833.5 ( 33%) | 2,550.5 |

| 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        | 69.2 (17:1)  | 33.8 (16:1) | 55.6 (15:1) | = | 158.6 /    | 172.4 =    | = | .92 X   | 8457,810 =     | = | 5213,394          | 2567,791         |
| B. GUIDANCE        | 3.4 (350:1)  | 1.5 (350:1) | 3.3 (250:1) | = | 8.2 /      | 12.0 =     | = | .68 X   | 604,875 =      | = | 275,581           | 135,734          |
| C. LIBRARIANS      | 1.5 (800:1)  | 0.7 (800:1) | 1.0 (800:1) | = | 3.2 /      | 2.8 =      | = | 1.14 X  | 139,421 =      | = | 106,490           | 52,450           |
| D. HEALTH          | 1.5 (800:1)  | 0.7 (800:1) | 1.0 (800:1) | = | 3.2 /      | 5.1 =      | = | .63 X   | 245,597 =      | = | 103,666           | 51,060           |
| E. EDUCATION TECHS | 11.8 (100:1) | 5.4 (100:1) | 3.3 (250:1) | = | 20.5 /     | 22.6 =     | = | .91 X   | 389,628 =      | = | 237,556           | 117,005          |
| F. LIBRARY TECHS   | 2.4 (500:1)  | 1.1 (500:1) | 1.7 (500:1) | = | 5.2 /      | 5.3 =      | = | .98 X   | 94,486 =       | = | 62,039            | 30,557           |
| G. CLERICAL        | 5.9 (200:1)  | 2.7 (200:1) | 4.2 (200:1) | = | 12.8 /     | 15.6 =     | = | .82 X   | 456,744 =      | = | 250,935           | 123,595          |
| H. SCHOOL ADMIN.   | 3.9 (305:1)  | 1.8 (305:1) | 2.6 (315:1) | = | 8.3 /      | 8.0 =      | = | 1.04 X  | 614,602 =      | = | 428,255           | 210,931          |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 35  | 35    | 60,095     | 29,173    |
| B. Supplies and Equipment           | 329 | 455   | 564,893    | 379,243   |
| C. Professional Development         | 56  | 56    | 96,152     | 46,676    |
| D. Instructional Leadership Support | 23  | 23    | 39,491     | 19,171    |
| E. Co- and Extra-Curricular Student | 32  | 108   | 54,944     | 90,018    |
| F. System Administration/Support    | 210 | 210   | 360,570    | 175,035   |
| G. Operations & Maintenance         | 962 | 1,143 | 1,651,754  | 952,691   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 1082,835   | 533,337   |
| B. Education & Library Technicians         | 36.00%     | 107,854    | 53,122    |
| C. Clerical                                | 29.00%     | 72,771     | 35,843    |
| D. School Administrators                   | 14.00%     | 59,956     | 29,530    |

|  |         |         |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09) | 725,528 | 357,311 |
| 16 Adjustment for Title I Revenues   | -82,989 | -40,875 |

|                 |           |          |
|-----------------|-----------|----------|
| 17 TOTALS       | 11471,769 | 5949,397 |
| 18 E.P.S. RATES | 6,681     | 7,138    |

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A. OPERATING COST ALLOCATIONS

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|    |   |             |             |         |           |                 |
|----|---|-------------|-------------|---------|-----------|-----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL   |           |                 |
|    | APRIL 2006  | 1,952.0     | 1,039.0     | 2,991.0 |           |                 |
|    | OCTOBER 2006  | 1,858.0     | 1,051.0     | 2,909.0 |           |                 |
|    | APRIL 2007  | 1,883.0     | 1,024.0     | 2,907.0 |           |                 |
|    | OCTOBER 2007  | 1,841.0     | 993.0       | 2,834.0 |           |                 |
|    | APRIL 2008  | 1,853.0     | 984.0       | 2,837.0 |           |                 |
|    | OCTOBER 2008  | 1,851.0     | 980.0       | 2,831.0 |           |                 |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X       | SAU       |                 |
|    |   | YEAR PUPILS | ENROLL. ADJ | X       | EPS RATES |                 |
|    | K-8 PUPILS  | 1,852.0 +   | 21.00       | X       | 6,681.00  | = 12,513,513.00 |
|    | 9-12 PUPILS   | 982.0 +     | 29.83       | X       | 7,138.00  | = 7,222,442.54  |
|    | ADULT EDUC. COURSES AT .1                           | 0.5         |             | X       | 7,138.00  | = 3,569.00      |
|    | K-8 EQUIV. INSTR. PUPILS                            | 3.250       |             | X       | 6,681.00  | = 21,713.25     |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.625       |             | X       | 7,138.00  | = 4,461.25      |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X       |           |                 |
|    | K-8 DISADVANTAGED @ .1091                           | 202.1       | X .15       | X       | 6,681.00  | = 202,534.52    |
|    | 9-12 DISADVANTAGED @ .1091                          | 107.1       | X .15       | X       | 7,138.00  | = 114,671.97    |
|    | K-8 LIMITED ENGLISH PROF.                           | 24.0        | X .500      | X       | 6,681.00  | = 80,172.00     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 9.0         | X .500      | X       | 7,138.00  | = 32,121.00     |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X       |           |                 |
|    | K-8 STUDENT ASSESSMENT                              | 1,852.0     |             | X       | 41.00     | = 75,932.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 982.0       |             | X       | 41.00     | = 40,262.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,852.0     |             | X       | 93.00     | = 172,236.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 982.0       |             | X       | 281.00    | = 275,942.00    |
|    | K-2 PUPILS  | 566.5       | X .10       | X       | 6,681.00  | = 378,478.65    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |         |           |                 |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |         |           | = 0.00          |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |         |           | = 0.00          |
|    | OPERATING ALLOCATION                                |             |             |         |           | 21,138,049.18   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |         |           | 20,503,907.70   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |         |           | 20,503,907.70   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08                                     | 227,927.36 | X | 102.90% | = | 234,537.25    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 3,701,654.73  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08                                  | 32,693.65  | X | 102.90% | = | 33,641.77     |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,550,056.33  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09                                     |            |   |         |   | 48,303.00     |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 5,568,193.08  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 26,072,100.78 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT             | PRINCIPAL    | INTEREST   |               |
|-----|---|-----------------------------|--------------|------------|---------------|
|     | SAD 71  |                             |              |            |               |
|     | 11/01/09  | NEW MIDDLE SCHOOL           | 275,700.00   | 0.00       | 275,700.00    |
|     | 11/01/09  | NEW MIDDLE SCH-KENNEBUNK    | 621,767.40   | 196,268.63 | 818,036.03    |
|     | 05/01/10  | NEW MIDDLE SCH-KENNEBUNK    | 0.00         | 195,757.28 | 195,757.28    |
|     | MSAD 71   |                             |              |            |               |
|     | 11/01/09  | NEW ELEM SCHOOL - KENNEBUNK | 643,553.00   | 229,616.47 | 873,169.47    |
|     | 05/01/10  | NEW ELEM SCHOOL - KENNEBUNK | 0.00         | 219,963.18 | 219,963.18    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                             | 1,541,020.40 | 841,605.56 | 2,382,625.96  |
| 43  | APPROVED LEASES FOR 2008-09 - RSU 21              |                             |              |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - RSU 21     |                             |              |            | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2007-08 - RSU 21         |                             |              |            | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2007-08 - ARUNDEL        |                             |              |            | 17,716.93     |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                             |              |            | 2,400,342.89  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                             |              |            | 28,472,443.67 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION       |                       |                      | LOCAL<br>CONTRIBUTION |                      |                      |                |              |
|--|--------------------------|--------|---------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------|--------------|
|  |                          |        |                           |                       |                      |                       |                      |                      |                |              |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION   | +                     | DEBT<br>ALLOCATION   | =                     | TOWN<br>ALLOCATION   |                      |                |              |
| ARUNDEL  | 633.0                    | 22.36% | 5,829,721.73              |                       | 17,716.93            |                       | 5,847,438.66         |                      |                |              |
| KENNEBUNK  | 1,749.5                  | 61.79% | 16,109,951.07             |                       | 1,896,021.89         |                       | 18,005,972.96        |                      |                |              |
| KENNEBUNKPORT  | 449.0                    | 15.85% | 4,132,427.97              |                       | 486,604.07           |                       | 4,619,032.04         |                      |                |              |
| <b>TOTAL</b>   | <b>2,831.5</b>           |        |                           |                       |                      |                       | <b>28,472,443.66</b> |                      |                |              |
|  |                          |        |                           |                       |                      |                       |                      |                      |                |              |
|  |                          |        | 2008 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR                    | TOWN<br>ALLOCATION   |                      |                |              |
| ARUNDEL  |                          |        | 433,950,000               | 6.690                 | 2,903,125.50         |                       | 5,847,438.66         | 2,903,125.50         | 12.57%         | 6.69M        |
| KENNEBUNK  |                          |        | 2,326,650,000             | 6.690                 | 15,565,288.50        |                       | 18,005,972.96        | 15,565,288.50        | 67.42%         | 6.69M        |
| KENNEBUNKPORT  |                          |        | 1,828,650,000             | 6.690                 | 12,233,668.50        |                       | 4,619,032.04         | 4,619,032.04         | 20.01%         | 2.53M        |
| <b>TOTAL</b>   |                          |        | <b>4,589,250,000</b>      |                       | <b>30,702,082.50</b> |                       | <b>28,472,443.66</b> | <b>23,087,446.04</b> | <b>100.00%</b> | <b>5.03M</b> |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 28,472,443.67          | 23,087,446.04         | 5,384,997.63           |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 28,472,443.67          | 23,087,446.04         | 5,384,997.63           |
| 51 PLUS AUDIT ADJUSTMENTS   |                        |                       | 0.00                   |
| 52 LESS AUDIT ADJUSTMENTS   |                        |                       | 251,036.05             |
| 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                   |
| 59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS        |                        |                       | 993,816.00             |
| 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                            |                        |                       | 4,140,145.58           |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 81.09% |                       | STATE SHARE % = 18.91% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 85.46% |                       | STATE SHARE % = 14.54% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 29,106,585.15          |                       |                        |

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

| MONTH     | SUBSIDY      | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July      | 146,459.96   | 221,711.69   | 0.00         | 0.00         |
| August    | 146,459.96   | 221,711.69   | 0.00         | 0.00         |
| September | 146,459.96   | 221,711.69   | 0.00         | 0.00         |
| October   | 146,459.96   | 221,711.69   | 0.00         | 0.00         |
| November  | 146,459.96   | 218,167.05   | 1,966,905.50 | 1,966,905.50 |
| December  | 146,459.96   | 218,167.05   | 0.00         | 0.00         |
| Janurary  | 146,459.96   | 218,167.05   | 0.00         | 0.00         |
| February  | 146,459.96   | 41,488.65    | 0.00         | 0.00         |
| March     | 146,459.96   | 41,488.65    | 0.00         | 0.00         |
| April     | 146,459.96   | 41,488.65    | 0.00         | 0.00         |
| May       | 146,459.96   | 41,488.65    | 415,720.46   | 415,720.46   |
| June      | 146,460.06   | 50,217.11    | 0.00         | 0.00         |
| Total     | 1,757,519.62 | 1,757,519.62 | 2,382,625.96 | 2,382,625.96 |