

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 02 KIDS

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,093	468	1,561	737	2,298
10 ATTENDING PUPILS (OCTOBER 2010)	1,078	477	1,555	685	2,240
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,085.5	472.5	1,558.0 (69%)	711.0 (31%)	2,269.0

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	63.9 (17:1)	29.5 (16:1)	47.4 (15:1)	=	140.8 /	166.6 =	=	.85 X	8151,617 =	=	4780,923	2147,951
B. GUIDANCE	3.1 (350:1)	1.4 (350:1)	2.8 (250:1)	=	7.3 /	7.2 =	=	1.01 X	411,524 =	=	286,791	128,848
C. LIBRARIANS	1.4 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.9 /	1.9 =	=	1.53 X	106,328 =	=	112,251	50,431
D. HEALTH	1.4 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.9 /	4.7 =	=	.62 X	241,102 =	=	103,143	46,340
E. EDUCATION TECHS	10.9 (100:1)	4.7 (100:1)	2.8 (250:1)	=	18.4 /	18.8 =	=	.98 X	362,190 =	=	244,913	110,033
F. LIBRARY TECHS	2.2 (500:1)	0.9 (500:1)	1.4 (500:1)	=	4.5 /	6.1 =	=	.74 X	122,875 =	=	62,740	28,188
G. CLERICAL	5.4 (200:1)	2.4 (200:1)	3.6 (200:1)	=	11.4 /	14.6 =	=	.78 X	442,571 =	=	238,191	107,014
H. SCHOOL ADMIN.	3.6 (305:1)	1.5 (305:1)	2.3 (315:1)	=	7.4 /	8.9 =	=	.83 X	653,102 =	=	374,032	168,043

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	57,646	26,307
B. Supplies and Equipment	342	473	532,836	336,303
C. Professional Development	58	58	90,364	41,238
D. Instructional Leadership Support	24	24	37,392	17,064
E. Co- and Extra-Curricular Student	34	113	52,972	80,343
F. System Administration/Support	218	218	339,644	154,998
G. Operations & Maintenance	1,002	1,191	1561,116	846,801

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1003,791	450,978
B. Education & Library Technicians	36.00%	110,755	49,760
C. Clerical	29.00%	69,075	31,034
D. School Administrators	14.00%	52,364	23,526

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-224,898	-101,053
16 Adjustment for Title I Revenues	-282,042	-126,714

17 TOTALS	9603,997	4617,431
18 E.P.S. RATES	6,164	6,494

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,565.0	779.0	2,344.0		
	OCTOBER 2008	1,595.0	764.0	2,359.0		
	APRIL 2009	1,608.0	733.0	2,341.0		
	OCTOBER 2009	1,574.0	673.0	2,247.0		
	APRIL 2010	1,563.0	694.0	2,257.0		
	OCTOBER 2010	1,556.0	646.0	2,202.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,559.5 +	17.33	X	6,164.00	= 9,719,580.12
	9-12 PUPILS	670.0 +	44.83	X	6,494.00	= 4,642,106.02
	ADULT EDUC. COURSES AT .1	6.5		X	6,494.00	= 42,211.00
	K-8 EQUIV. INSTR. PUPILS	1.875		X	6,164.00	= 11,557.50
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,494.00	= 7,305.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4004	624.4	X .15	X	6,164.00	= 577,320.24
	9-12 DISADVANTAGED @ .4004	268.3	X .15	X	6,494.00	= 261,351.03
	K-8 LIMITED ENGLISH PROF.	10.0	X .700	X	6,164.00	= 43,148.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,494.00	= 13,637.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,559.5		X	43.00	= 67,058.50
	9-12 STUDENT ASSESSMENT	670.0		X	43.00	= 28,810.00
	K-8 TECHNOLOGY RESOURCES	1,559.5		X	97.00	= 151,271.50
	9-12 TECHNOLOGY RESOURCES	670.0		X	293.00	= 196,310.00
	K-2 PUPILS	572.0	X .10	X	6,164.00	= 352,580.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,114,247.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,630,820.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,630,820.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,799,183.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	162,911.68	X	101.60%	=	165,518.27
35	TRANSPORTATION - EPS ALLOCATION					1,244,910.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					66,879.37
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,276,491.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,907,311.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 16				
	11/01/11	NEW HALL-DALE ELEM SCHOOL	495,389.00	166,945.99	662,334.99
	05/01/12	NEW HALL-DALE ELEM SCHOOL	0.00	154,561.28	154,561.28
42	TOTAL PRINCIPAL & INTEREST		495,389.00	321,507.27	816,896.27
43	APPROVED LEASES FOR 2010-11 - RSU 02 KIDS				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 02 KIDS				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 02 KIDS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				816,896.27
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,724,208.09

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
DRESDEN	211.5	9.58%	1,907,120.47	0.00		1,907,120.47
FARMINGDALE	469.5	21.26%	4,232,294.49	510,017.02		4,742,311.51
HALLOWELL	282.5	12.79%	2,546,145.18	306,879.25		2,853,024.43
MONMOUTH	712.0	32.25%	6,420,108.06	0.00		6,420,108.06
RICHMOND	532.5	24.12%	4,801,643.61	0.00		4,801,643.61
TOTAL	2,208.0					20,724,208.08

	2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DRESDEN	157,250,000	7.470		1,174,657.50		1,907,120.47	1,174,657.50	12.15%	7.47M
FARMINGDALE	200,500,000	7.470		1,497,735.00		4,742,311.51	1,497,735.00	15.49%	7.47M
HALLOWELL	236,900,000	7.470		1,769,643.00		2,853,024.43	1,769,643.00	18.30%	7.47M
MONMOUTH	401,200,000	7.470		2,996,964.00		6,420,108.06	2,996,964.00	30.99%	7.47M
RICHMOND	298,750,000	7.470		2,231,662.50		4,801,643.61	2,231,662.50	23.07%	7.47M
TOTAL	1,294,600,000			9,670,662.00		20,724,208.08	9,670,662.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,724,208.09	9,670,662.00	11,053,546.09
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,724,208.09	9,670,662.00	11,053,546.09
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			1,500.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			34,656.62
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			11,020,389.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 46.66%		STATE SHARE % = 53.34%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 46.82%		STATE SHARE % = 53.18%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,207,635.53		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	850,291.10	844,978.25	0.00	0.00
August	850,291.10	844,978.25	0.00	0.00
September	850,291.10	844,978.25	0.00	0.00
October	850,291.10	844,978.25	0.00	0.00
November	850,291.10	844,978.25	662,334.99	662,334.99
December	850,291.10	839,986.25	0.00	0.00
Janurary	850,291.10	839,986.25	0.00	0.00
February	850,291.10	840,286.25	0.00	0.00
March	850,291.10	840,286.25	0.00	0.00
April	850,291.10	840,286.25	0.00	0.00
May	850,291.10	840,286.26	154,561.28	154,561.28
June	850,291.10	937,484.44	0.00	0.00
Total	10,203,493.20	10,203,493.20	816,896.27	816,896.27