

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 11 / MSAD 11

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)	1,008	466	1,474	672	2,146
10 ATTENDING PUPILS (OCTOBER 2010)	1,067	481	1,548	659	2,207
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,037.5	473.5	1,511.0 ( 69%)	665.5 ( 31%)	2,176.5

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	61.0 (17:1)	29.6 (16:1)	44.4 (15:1)	=	135.0 /	149.6 =		.90 X	7251,767 =		4503,347	2023,243
B. GUIDANCE	3.0 (350:1)	1.4 (350:1)	2.7 (250:1)	=	7.1 /	8.0 =		.89 X	449,945 =		276,311	124,140
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.7 /	1.9 =		1.42 X	106,359 =		104,211	46,819
D. HEALTH	1.3 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.7 /	3.0 =		.90 X	152,438 =		94,664	42,530
E. EDUCATION TECHS	10.4 (100:1)	4.7 (100:1)	2.7 (250:1)	=	17.8 /	20.9 =		.85 X	374,978 =		219,924	98,807
F. LIBRARY TECHS	2.1 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.3 /	7.0 =		.61 X	133,067 =		56,008	25,163
G. CLERICAL	5.2 (200:1)	2.4 (200:1)	3.3 (200:1)	=	10.9 /	13.0 =		.84 X	402,232 =		233,134	104,741
H. SCHOOL ADMIN.	3.4 (305:1)	1.6 (305:1)	2.1 (315:1)	=	7.1 /	9.6 =		.74 X	725,860 =		370,624	166,512

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	55,907	24,624
B. Supplies and Equipment	342	473	516,762	314,782
C. Professional Development	58	58	87,638	38,599
D. Instructional Leadership Support	24	24	36,264	15,972
E. Co- and Extra-Curricular Student	34	113	51,374	75,202
F. System Administration/Support	218	218	329,398	145,079
G. Operations & Maintenance	1,002	1,191	1514,022	792,611

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	945,921	424,979
B. Education & Library Technicians	36.00%	99,336	44,629
C. Clerical	29.00%	67,609	30,375
D. School Administrators	14.00%	51,887	23,312

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-353,944	-158,993
16 Adjustment for Title I Revenues	-295,504	-132,762

17 TOTALS	8964,892	4270,362
18 E.P.S. RATES	5,933	6,417

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,477.0	662.0	2,139.0		
	OCTOBER 2008	1,479.0	698.0	2,177.0		
	APRIL 2009	1,476.0	685.0	2,161.0		
	OCTOBER 2009	1,487.0	677.0	2,164.0		
	APRIL 2010	1,474.0	654.0	2,128.0		
	OCTOBER 2010	1,551.0	646.0	2,197.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,512.5 +	0.00	X	5,933.00	= 8,973,662.50
	9-12 PUPILS	650.0 +	20.33	X	6,417.00	= 4,301,507.61
	ADULT EDUC. COURSES AT .1	12.8		X	6,417.00	= 82,137.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,933.00	= 741.63
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,417.00	= 802.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4907	742.2	X .15	X	5,933.00	= 660,520.89
	9-12 DISADVANTAGED @ .4907	319.0	X .15	X	6,417.00	= 307,053.45
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,933.00	= 4,153.10
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,417.00	= 4,491.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,512.5		X	43.00	= 65,037.50
	9-12 STUDENT ASSESSMENT	650.0		X	43.00	= 27,950.00
	K-8 TECHNOLOGY RESOURCES	1,512.5		X	97.00	= 146,712.50
	9-12 TECHNOLOGY RESOURCES	650.0		X	293.00	= 190,450.00
	K-2 PUPILS	574.5	X .10	X	5,933.00	= 340,850.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,106,071.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,652,889.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,652,889.51

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	87,900.15	X	101.60%	=	89,306.55
32	SPECIAL EDUCATION - EPS ALLOCATION					2,234,896.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	181,900.68	X	101.60%	=	184,811.09
35	TRANSPORTATION - EPS ALLOCATION					1,147,880.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,656,895.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,309,784.55

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 11	GARDINER			
		11/01/11 HS ADDTN	192,500.00	32,740.36	225,240.36
		05/01/12 HS ADDTN	0.00	27,590.05	27,590.05
	SAD 11				
		11/01/11 NEW ELEM SCHOOL	193,500.00	28,374.29	221,874.29
		05/01/12 NEW ELEM SCHOOL	0.00	22,916.20	22,916.20
		11/01/11 2 NEW ELEM-GARDINER & S GARDINER	175,000.00	5,775.00	180,775.00
		11/01/11 2 NEW ELEM-GARDINER & SO GARDINER	130,250.00	8,792.35	139,042.35
		05/01/12 2 NEW ELEM-GARDINER & SO GARDINER	0.00	4,396.17	4,396.17
42	TOTAL PRINCIPAL & INTEREST		691,250.00	130,584.42	821,834.42
43	APPROVED LEASES FOR 2010-11 - RSU 11 / MSAD 11				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 11 / MSAD 11				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 11 / MSAD 11				0.00
47	TOTAL DEBT SERVICE ALLOCATION				821,834.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,131,618.97

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
GARDINER	930.0	43.12%	8,249,554.10	0.00
PITTSTON	417.5	19.36%	3,703,881.43	0.00
RANDOLPH	259.5	12.03%	2,301,533.76	0.00
WEST GARDINER	550.0	25.49%	4,876,649.68	0.00
<b>TOTAL</b>	<b>2,157.0</b>			<b>19,131,618.97</b>

	2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GARDINER	366,650,000	7.470	2,738,875.50		8,249,554.10	2,738,875.50	40.00%	7.47M
PITTSTON	198,150,000	7.470	1,480,180.50		3,703,881.43	1,480,180.50	21.62%	7.47M
RANDOLPH	87,400,000	7.470	652,878.00		2,301,533.76	652,878.00	9.54%	7.47M
WEST GARDINER	264,350,000	7.470	1,974,694.50		4,876,649.68	1,974,694.50	28.84%	7.47M
<b>TOTAL</b>	<b>916,550,000</b>		<b>6,846,628.50</b>		<b>19,131,618.97</b>	<b>6,846,628.50</b>	<b>100.00%</b>	<b>7.47M</b>

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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	19,131,618.97	6,846,628.50	12,284,990.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,131,618.97	6,846,628.50	12,284,990.47
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			33,420.22
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
59E LESS MAINECARE SEED			23,668.56
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			12,227,901.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.79%		STATE SHARE % = 64.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.09%		STATE SHARE % = 63.91%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,584,801.12		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	950,505.60	952,477.98	0.00	0.00
August	950,505.60	952,477.98	0.00	0.00
September	950,505.60	952,477.98	0.00	0.00
October	950,505.60	952,477.98	0.00	0.00
November	950,505.60	952,477.98	766,932.00	766,932.00
December	950,505.60	952,477.99	0.00	0.00
Janurary	950,505.60	952,477.99	0.00	0.00
February	950,505.60	952,477.99	0.00	0.00
March	950,505.60	952,477.99	0.00	0.00
April	950,505.60	952,477.99	0.00	0.00
May	950,505.60	952,477.99	54,902.42	54,902.42
June	950,505.67	928,809.43	0.00	0.00
Total	11,406,067.27	11,406,067.27	821,834.42	821,834.42