

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 21

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)	1,159	527	1,686	789	2,475
10 ATTENDING PUPILS (OCTOBER 2010)	1,168	511	1,679	735	2,414
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,163.5	519.0	1,682.5 (69%)	762.0 (31%)	2,444.5

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	68.4 (17:1)	32.4 (16:1)	50.8 (15:1)	=	151.6	/	168.0	=	.90 X	8714,051	=	5411,426	2431,220
B. GUIDANCE	3.3 (350:1)	1.5 (350:1)	3.0 (250:1)	=	7.8	/	12.0	=	.65 X	643,963	=	288,817	129,759
C. LIBRARIANS	1.5 (800:1)	0.6 (800:1)	1.0 (800:1)	=	3.1	/	2.0	=	1.55 X	112,646	=	120,475	54,126
D. HEALTH	1.5 (800:1)	0.6 (800:1)	1.0 (800:1)	=	3.1	/	5.1	=	.61 X	258,373	=	108,750	48,858
E. EDUCATION TECHS	11.6 (100:1)	5.2 (100:1)	3.0 (250:1)	=	19.8	/	26.7	=	.74 X	473,880	=	241,963	108,708
F. LIBRARY TECHS	2.3 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.8	/	4.8	=	1.00 X	92,550	=	63,860	28,690
G. CLERICAL	5.8 (200:1)	2.6 (200:1)	3.8 (200:1)	=	12.2	/	12.7	=	.96 X	394,024	=	261,001	117,262
H. SCHOOL ADMIN.	3.8 (305:1)	1.7 (305:1)	2.4 (315:1)	=	7.9	/	8.0	=	.99 X	640,051	=	437,219	196,431

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	62,253	28,194
B. Supplies and Equipment	342	473	575,415	360,426
C. Professional Development	58	58	97,585	44,196
D. Instructional Leadership Support	24	24	40,380	18,288
E. Co- and Extra-Curricular Student	34	113	57,205	86,106
F. System Administration/Support	218	218	366,785	166,116
G. Operations & Maintenance	1,002	1,191	1685,865	907,542

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1126,599	506,153
B. Education & Library Technicians	36.00%	110,096	49,463
C. Clerical	29.00%	75,690	34,006
D. School Administrators	14.00%	61,211	27,500

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	753,242	338,433
16 Adjustment for Title I Revenues	-87,598	-39,355

17 TOTALS	11858,238	5642,121
18 E.P.S. RATES	7,048	7,404

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,853.0	984.0	2,837.0		
	OCTOBER 2008	1,851.0	980.0	2,831.0		
	APRIL 2009	1,851.0	967.0	2,818.0		
	OCTOBER 2009	1,827.0	957.0	2,784.0		
	APRIL 2010	1,820.0	946.0	2,766.0		
	OCTOBER 2010	1,814.0	885.0	2,699.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,817.0 +	19.00	X	7,048.00	= 12,940,128.00
	9-12 PUPILS	915.5 +	37.66	X	7,404.00	= 7,057,196.64
	ADULT EDUC. COURSES AT .1	2.2		X	7,404.00	= 16,288.80
	K-8 EQUIV. INSTR. PUPILS	0.875		X	7,048.00	= 6,167.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	7,404.00	= 2,776.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1880	341.6	X .15	X	7,048.00	= 361,139.52
	9-12 DISADVANTAGED @ .1880	172.1	X .15	X	7,404.00	= 191,134.26
	K-8 LIMITED ENGLISH PROF.	28.0	X .500	X	7,048.00	= 98,672.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	7,404.00	= 14,808.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,817.0		X	43.00	= 78,131.00
	9-12 STUDENT ASSESSMENT	915.5		X	43.00	= 39,366.50
	K-8 TECHNOLOGY RESOURCES	1,817.0		X	97.00	= 176,249.00
	9-12 TECHNOLOGY RESOURCES	915.5		X	293.00	= 268,241.50
	K-2 PUPILS	583.5	X .10	X	7,048.00	= 411,250.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,661,549.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					21,011,703.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,011,703.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	231,314.29	X	101.60%	=	235,015.32
32	SPECIAL EDUCATION - EPS ALLOCATION					4,059,536.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	36,707.40	X	101.60%	=	37,294.72
35	TRANSPORTATION - EPS ALLOCATION					1,866,048.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					130,257.09
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,328,152.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,339,855.69

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 71				
	11/01/11	NEW MIDDLE SCH-KENNEBUNK	621,767.40	168,626.55	790,393.95
	05/01/12	NEW MIDDLE SCH-KENNEBUNK	0.00	167,535.25	167,535.25
	MSAD 71				
	11/01/11	NEW ELEM SCHOOL - KENNEBUNK	643,553.00	187,512.99	831,065.99
	05/01/12	NEW ELEM SCHOOL - KENNEBUNK	0.00	183,940.32	183,940.32
42	TOTAL PRINCIPAL & INTEREST		1,265,320.40	707,615.11	1,972,935.51
43	APPROVED LEASES FOR 2010-11 - RSU 21				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 21				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 21				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - ARUNDEL				57,550.60
47	TOTAL DEBT SERVICE ALLOCATION				2,030,486.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,370,341.80

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
ARUNDEL	606.5	22.22%	6,074,915.93		57,550.60		6,132,466.53			
KENNEBUNK	1,692.0	62.00%	16,950,710.53		1,572,771.21		18,523,481.74			
KENNEBUNKPORT	430.5	15.78%	4,314,229.23		400,164.30		4,714,393.53			
TOTAL	2,729.0						29,370,341.80			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ARUNDEL			449,900,000	7.470	3,360,753.00		6,132,466.53	3,360,753.00	13.35%	7.47M
KENNEBUNK			2,288,950,000	7.470	17,098,456.50		18,523,481.74	17,098,456.50	67.92%	7.47M
KENNEBUNKPORT			1,923,750,000	7.470	14,370,412.50		4,714,393.53	4,714,393.53	18.73%	2.45M
TOTAL			4,662,600,000		34,829,622.00		29,370,341.80	25,173,603.03	100.00%	5.40M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,370,341.80	25,173,603.03	4,196,738.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,370,341.80	25,173,603.03	4,196,738.77
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			5,560.36
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			4,191,178.41
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 85.71%		STATE SHARE % = 14.29%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 85.73%		STATE SHARE % = 14.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,020,188.29		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	184,853.57	186,295.99	0.00	0.00
August	184,853.57	186,295.99	0.00	0.00
September	184,853.57	186,295.99	0.00	0.00
October	184,853.57	186,295.99	0.00	0.00
November	184,853.57	184,827.41	1,621,459.94	1,621,459.94
December	184,853.57	184,827.41	0.00	0.00
Janurary	184,853.57	184,827.41	0.00	0.00
February	184,853.57	184,827.41	0.00	0.00
March	184,853.57	184,827.41	0.00	0.00
April	184,853.57	184,827.41	0.00	0.00
May	184,853.57	184,827.42	351,475.57	351,475.57
June	184,853.63	179,267.06	0.00	0.00
Total	2,218,242.90	2,218,242.90	1,972,935.51	1,972,935.51