

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 21

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,183	531	1,714	810	2,524
10 ATTENDING PUPILS (OCTOBER 2009)	1,165	527	1,692	797	2,489
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,174.0	529.0	1,703.0 (68%)	803.5 (32%)	2,506.5

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	69.1 (17:1)	33.1 (16:1)	53.6 (15:1)	=	155.8 /	173.3 =	=	.90 X	8800,035 =	=	5385,622	2534,410
B. GUIDANCE	3.4 (350:1)	1.5 (350:1)	3.2 (250:1)	=	8.1 /	12.0 =	=	.68 X	624,075 =	=	288,572	135,799
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	2.0 =	=	1.60 X	103,961 =	=	113,110	53,228
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	5.1 =	=	.63 X	254,304 =	=	108,944	51,268
E. EDUCATION TECHS	11.7 (100:1)	5.3 (100:1)	3.2 (250:1)	=	20.2 /	22.6 =	=	.89 X	402,104 =	=	243,354	114,519
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.6 (500:1)	=	5.0 /	5.0 =	=	1.00 X	96,292 =	=	65,479	30,813
G. CLERICAL	5.9 (200:1)	2.6 (200:1)	4.0 (200:1)	=	12.5 /	14.7 =	=	.85 X	443,731 =	=	256,476	120,695
H. SCHOOL ADMIN.	3.8 (305:1)	1.7 (305:1)	2.6 (315:1)	=	8.1 /	8.0 =	=	1.01 X	629,966 =	=	432,661	203,605

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	61,308	28,926
B. Supplies and Equipment	337	466	573,911	374,431
C. Professional Development	57	57	97,071	45,800
D. Instructional Leadership Support	24	24	40,872	19,284
E. Co- and Extra-Curricular Student	33	111	56,199	89,189
F. System Administration/Support	215	215	366,145	172,753
G. Operations & Maintenance	986	1,172	1,679,158	941,702

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1120,287	527,194
B. Education & Library Technicians	36.00%	111,180	52,320
C. Clerical	29.00%	74,378	35,002
D. School Administrators	14.00%	60,573	28,505

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	748,974	352,465
16 Adjustment for Title I Revenues	-95,788	-45,076

17 TOTALS	11788,486	5866,831
18 E.P.S. RATES	6,922	7,302

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,851.0	967.0	2,818.0		
	OCTOBER 2009	1,827.0	957.0	2,784.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,839.0 +	12.00	X	6,922.00	= 12,812,622.00
	9-12 PUPILS	962.0 +	22.16	X	7,302.00	= 7,186,336.32
	ADULT EDUC. COURSES AT .1	1.2		X	7,302.00	= 8,762.40
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,922.00	= 8,652.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,302.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1817	334.1	X .15	X	6,922.00	= 346,896.03
	9-12 DISADVANTAGED @ .1817	174.8	X .15	X	7,302.00	= 191,458.44
	K-8 LIMITED ENGLISH PROF.	16.0	X .500	X	6,922.00	= 55,376.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	7,302.00	= 32,859.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,839.0		X	42.00	= 77,238.00
	9-12 STUDENT ASSESSMENT	962.0		X	42.00	= 40,404.00
	K-8 TECHNOLOGY RESOURCES	1,839.0		X	95.00	= 174,705.00
	9-12 TECHNOLOGY RESOURCES	962.0		X	288.00	= 277,056.00
	K-2 PUPILS	575.5	X .10	X	6,922.00	= 398,361.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,610,726.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					20,962,404.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,962,404.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	229,652.51	X	102.50%	=	235,393.82
32	SPECIAL EDUCATION - EPS ALLOCATION					3,808,377.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	34,696.35	X	102.50%	=	35,563.76
35	TRANSPORTATION - EPS ALLOCATION					1,565,734.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					144,207.07
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,789,277.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,751,682.10

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 71				
	11/01/10	NEW MIDDLE SCH-KENNEBUNK	621,767.40	182,902.85	804,670.25
	05/01/11	NEW MIDDLE SCH-KENNEBUNK	0.00	181,801.71	181,801.71
	MSAD 71				
	11/01/10	NEW ELEM SCHOOL - KENNEBUNK	643,553.00	219,963.18	863,516.18
	05/01/11	NEW ELEM SCHOOL - KENNEBUNK	0.00	110,694.96	110,694.96
42	TOTAL PRINCIPAL & INTEREST		1,265,320.40	695,362.70	1,960,683.10
43	APPROVED LEASES FOR 2009-10 - RSU 21				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 21				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 21				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ARUNDEL				54,498.00
47	TOTAL DEBT SERVICE ALLOCATION				2,015,181.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,766,863.20

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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	624.5	22.33%	5,973,650.61	+	54,498.00	=	6,028,148.61
KENNEBUNK	1,728.5	61.80%	16,532,539.54		1,559,972.72		18,092,512.26
KENNEBUNKPORT	444.0	15.87%	4,245,491.95		400,710.38		4,646,202.33
TOTAL	2,797.0						28,766,863.20

	2009 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
ARUNDEL	433,350,000	6.900		2,990,115.00		6,028,148.61	2,990,115.00	12.50%
KENNEBUNK	2,360,650,000	6.900		16,288,485.00		18,092,512.26	16,288,485.00	68.08%
KENNEBUNKPORT	1,784,950,000	6.900		12,316,155.00		4,646,202.33	4,646,202.33	19.42%
TOTAL	4,578,950,000			31,594,755.00		28,766,863.20	23,924,802.33	100.00%

6.90M
6.90M
2.60M
5.22M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,766,863.20	23,924,802.33	4,842,060.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,766,863.20	23,924,802.33	4,842,060.87
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			1,413,764.00
60 ADJUSTED STATE CONTRIBUTION			3,428,296.87
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 83.17% STATE SHARE % = 16.83%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 88.08% STATE SHARE % = 11.92%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,415,185.01		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	122,301.14	120,823.80	0.00	0.00
August	122,301.14	120,823.80	0.00	0.00
September	122,301.14	120,823.80	0.00	0.00
October	122,301.14	120,823.80	0.00	0.00
November	122,301.14	120,823.81	1,668,186.43	1,668,186.43
December	122,301.14	120,823.81	0.00	0.00
Janurary	122,301.14	120,823.81	0.00	0.00
February	122,301.14	132,642.49	0.00	0.00
March	122,301.14	122,301.16	0.00	0.00
April	122,301.14	122,301.16	0.00	0.00
May	122,301.14	122,301.16	292,496.67	292,496.67
June	122,301.23	122,301.17	0.00	0.00
Total	1,467,613.77	1,467,613.77	1,960,683.10	1,960,683.10